C
67

BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.
TOWN HALL, BOMBAY.

Digitized with financial assistance from

H T Parekh
FOUNDATION

An Initiative by
HDFC
WITH YOU, RIGHT THROUGH

on 27 November, 2018

I. Branch Copy
Recd 21-9-1928
2331/1900

Police Manual

Containing the Rules under the Bombay District Police Act of 1890 and other Departmental Regulations

of the

BOMBAY DISTRICT POLICE

1927

79173

VOLUME II—ACCOUNTS

[*Sixth Edition*]

LIBRARY OF THE BOMBAY BRANCH ROYAL ASIATIC SOCIETY

Compiled in the Office of the Inspector-General of Police under the orders of Government

GCD 3/16.05-2052 Pol 10-1-3

[Price—Re. 1 As. 12 *or* 3*s*.]

O-C-67

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1928

Obtainable from the Superintendent of Government Printing and Stationery, Bombay; from the High Commissioner for India, 42 Grosvenor Gardens, S.W.1, London; or through any recognized Bookseller

God
345.052
POL
79173

00079173

PREFACE

This volume has been revised and brought up to date under the orders of Government. Wherever possible the specific authority on which a rule is based has been quoted but, irrespective of such references, the rules have received the approval of Government and have been included under due authority.

At the end of the volume will be found a number of blank quarter pages numbered consecutively. Instead of issuing separate correction slips for each rule amended, the Inspector General's office will send out periodically one or more full pages of corrections. Each such page will bear a number corresponding to the number of the blank quarter page to which it is to be attached. Eventually each such quarter page will have attached to it three pages of corrections bearing the same page number with the addition of the letters A, B and C. On each correction page, the correction to each separate rule will be given a separate item number so that, by quoting both the page and item numbers, the correction can be readily traced.

The system of correction to be adopted is as follows :—

Corrections to individual rules will be published, as necessity arises, in the Special Supplement to the *Bombay Police Gazette*, published weekly. When this is received in offices supplied with the Manual, a pencil reference to the issue and page of the *Gazette* containing the correction will be made in the margin of the rule affected, or, where an additional rule is issued, in the margin opposite to the place where such rule should be read. Later, when sufficient corrections have accumulated to fill one or more full pages of the Manual, the Inspector General's office will issue correction pages giving the page and item numbers of the corrections so collected. It will then be necessary for officers supplied with the Manual to substitute for each abovementioned pencil reference to the *Gazette*, an inked reference to the page and item number of the correction page received and attached in its proper place at the end of the volume.

Small alterations could, in addition, be made neatly in the text. By this method it is hoped that the Manual will remain easily readable even after the accumulation of many corrections and additions.

TABLE OF CONTENTS

CHAPTER XXVII—ACCOUNTS

PART I.—GENERAL

		PAGE
SECTION	I.—Money Transactions Generally	429
,,	II.—Cash Boxes and Chests	429-430
,,	III.—Deposits	430
,,	IV.—Thefts, Misappropriation or Loss of Public Money ..	430-431
,,	V.—Purchases under Rs. 50 in other Districts	431
,,	VI.—Preparation, Checking and Signing of Bills	432-436
,,	VII.—Remittance of Money	436-437
,,	VIII.—Accounts Procedure—Sub-Inspector's Office ..	437-440
,,	IX.—Method of Payment for State Telegrams	440
,,	X.—Proposition Statements	441
,,	XI.—Miscellaneous—	
	(1) Foreign Circle Notes	441
	(2) Passages, etc., of Released Port Blair Convicts ..	441
	(3) Payment of Extra Postage demanded ..	441
,,	XII.—Periodical Audit of Head Quarters Accounts ..	441
,,	XIII.—Refund of Unspent Balances and Check over Disproportionate Expenditure towards the close of the Year ..	441-443

PART II.—BUDGETS

SECTION	I.—Preparation and Submission—	
	(1) Instructions for Preparation	444-449
	(2) Statements of Budget Requirements	449-450
	(3) Customs Duty on Imported Stores	450
	(4) Posts held in Abeyance	450-451
	(5) Scrutiny of Estimates to prevent Excessive Budgetting	451
	(6) Unforeseen Expenditure—Additional Police ..	451
	(7) Charges connected with Land and Buildings ..	452-453
	(8) Cost of Village Police	453
,,	II.—Intimation of Grants	453
,,	III.—Check over Expenditure	453-454

PART III.—CONTINGENCIES

SECTION	I.—Account Classification	455-456
,,	II.—Distribution of Contingent Grants—	
	(1) Audited but not Countersigned Grants ..	456-457
	(2) Countersigned Grant	457
	(3) Contract Grant	457
	(4) Grant for Special Contingencies	457
,,	III.—Method of Recording, and Control over, Expenditure ..	458-463
,,	IV.—Discretionary Grant	463
,,	V.—Receipts under the XIX Police Budget	463
,,	VI.—Reappropriations	463-466
,,	VII.—Miscellaneous Rulings relating to Contingent Charges—	
	(1) Charges in connection with *Post Mortem* Examinations	466
	(2) Powers of Police Officers to sanction Expenditure under Petty Construction	466-467
	(3) Subsistence Allowance to Witnesses	467
	(4) Powers of Police Officers to purchase Books, Newspapers, etc.	467
	(5) Articles supplied under Special Rules and Articles of European Manufacture	467-468
	(6) Advances for the Purchase of Tents	468
	(7) Recurring Contingent Charges including Pay of Menials	468-469
	(8) Temporary Accommodation in Infected Areas ..	469-470

CHAPTER XXVII—ACCOUNTS—*contd.*

PART III.—CONTINGENCIES—*concld.*

		PAGE
SECTION	VII.—Miscellaneous Rulings relating to Contingent Charges—*contd.*	
	(9) Lighting of Out-posts and Chowkies and Purchase and Up-keep of Patrol Lanterns	470-471
	(10) Payment for Strychnine Powders	471
	(11) Printing at Private Presses	471
	(12) Photographs	471-472
	(13) Supply of Medicine Chests and Boxes ..	472
	(14) Punkhas	472
	(15) Cleaning and Oiling of Firearms	472
	(16) Conveyance charges in connection with Property produced in Courts	472
	(17) Vouchers for Building Charges	472-473
	(18) Telephones	473
,,	VIII.—Contingent Bills	473-477

PART IV.—RENTS

SECTION	I.—Head Constables and Constables	478-479
,,	II.—Inspectors and Sub-Inspectors	479
,,	III.—Office Accommodation	479-480
,,	IV.—Other Rents	480
,,	V.—Leased Residences	481
,,	VI.—Monthly Return of Residential Buildings	481
,,	VII.—Remission of Rents	481
,,	VIII.—Rent chargeable to Officers of All-India Services ..	481

PART V.—PAY

SECTION	I.—Gazetted Officers—	
	(1) Salary Slips	482
	(2) Selection Grade	482
	(3) Exchange Compensation Allowance	482
	(4) Rate of Exchange	483
	(5) Encashment of Personal Bills	483
,,	II.—Non-Gazetted Officers—	
	(1) Pay Abstracts and Muster Rolls	483-486
	(2) Additional Famine Police	487
	(3) Pay of Policemen on Courses	487
,,	III.—Miscellaneous	487

PART VI.—ALLOWANCES

A.—*Travelling Allowance*

SECTION	I.—General—	
	(1) Definitions	488
	(2) Calculation of Periods of Months and Days ..	488
	(3) Regulating Claims of Travelling Allowance ..	488
	(4) Revision of Travelling Allowance, when not permissible	489
,,	II.—Grades of Government Servants for the purpose of calculating Travelling Allowance	489
,,	III.—Mileage Allowance—	
	(1) General	489
	(2) Starting and Terminal Points for Calculating ..	489-490
	(3) For Journeys by Rail	490-491
	(4) For Journeys by Road	491-494
	(5) For Journeys by Sea or River Steamer ..	494-495
	(6) Alternate Routes	496-497
	(7) Fractions of a Mile Discarded	497
,,	IV.—Daily Allowance—	
	(1) General	497
	(2) Rates of Daily Allowance	497-498
	(3) Daily Allowance outside Bombay Presidency ..	498
	(4) Daily Allowance to Probationary Inspectors and Sub-Inspectors of Police	498
	(5) Daily Allowance—Special Rates at certain Places.	499
	(6) Daily Allowance for halts in Excess of 10 days ..	500

CHAPTER XXVII—ACCOUNTS—*contd.*

PART VI.—ALLOWANCES—*contd.*

A.—*Travelling Allowance*—concld.

		PAGE
SECTION	IV.—Daily Allowance—*contd.*	
	(7) Daily Allowance when transferred on Deputation.	500
	(8) Daily Allowance on Deputation out of India ..	500
	(9) Allowance on Deputation for a Course of Training.	501
	(10) Daily Allowance on Casual Leave or Holidays ..	501
,,	V.—Railway Police, Special Rules for —	501-502
,,	VI.—Travelling Allowance admissible for different Classes of Journeys—	
	(1) Journey on Tour—	
	(A) Limits of the Sphere of Duty	502-504
	(B) For Camp Equipage and Equipment ..	504
	(C) Exemption from the Payment of Tolls ..	504
	(D) Travelling Allowance Rules for Police Head Constables and Constables and Railway Sergeants	504-508
	(2) Journey on Transfer	508-512
	(3) Journey to attend Examination	512-513
	(4) Journey to lodge a Complaint or to give Evidence in Civil or Criminal Cases	513-514
	(5) Journey to attend a Darbar or Levee.. ..	514
	(6) Journey to appear before a Medical Board preliminary to Retirement	515
	(7) Journey to obtain Medical Advice	515-516
	(8) Journey for Medical Treatment	516
	(9) Journey of Police Recruits to join First Appointment	516
	(10) Journey of Government Servants for Inspection by proper authority before Selection as Candidates for Appointment	516
	(11) Journey of Probationary Inspectors and Sub-Inspectors to Join Appointments	517
	(12) Journey of Probationary Deputy Superintendents of Police	517
	(13) Journey to attend Inter-District Athletic Competition	517
	(14) Journeys undertaken in connection with the Auxiliary or Indian Territorial Forces ..	517-518
	(15) Miscellaneous—	
	(A) In Excess of Nominal Rates for Cart-Hire ..	518
	(B) For Special Means of Conveyance ..	518
	(C) Gharry Hire or Tram Fare to and from Bank, Treasury, etc.	518
	(D) Conveyance charges to the Inspecting Staff of the Office of Superintendent of Police, Poona	519
SECTION	VII.—Warrant Credit Note System	519-523
,,	VIII.—Free Passes to Head Constables and Constables proceeding on Leave	523-524
,,	IX.—Free Passages to Soldiers	524
,,	X.—Travelling Allowance admissible when the whole or part of the means of Conveyance is supplied without Charge.	524
,,	XI.—Rules regarding the Grant of Passages to Civilians ..	525
,,	XII.—Miscellaneous—	
	(1) Investigation of Claims to Arrears of Travelling Allowance	525
	(2) Overpayments and Recoveries from Officers ..	525
,,	XIII.—General Instructions for preparing Travelling Allowance Bills	525-526
,,	XIV.—Instructions for preparing Travelling Allowance Bills in the Offices of Superintendents, etc.	526-528
,,	XV.—Submission of Travelling Allowance Bills	528-529
,,	XVI.—Controlling Officers for Travelling Allowance purposes..	529-530
,,	XVII.—Signature on Travelling Allowance Bills	530
,,	XVIII.—Bills not to be made payable to Messengers ..	530

CHAPTER XXVII—ACCOUNTS—*concld.*

PAGE

B.—*Other Allowances*

SECTION I.—Horse and Conveyance Allowance during Joining Time. 531
" II.—Horse, Conveyance and Local Allowances during suspension 531
" III.—Local Allowance during Leave on Average Pay 531
" IV.—Clothing Allowance to Inspectors, Sub-Inspectors and Sergeants 531
" V.—Short-hand Allowances to Executive and Clerical Staffs. 532
" VI.—Grain Compensation Allowance 533-534
" VII.—Duty Allowance 534
" VIII.—Literacy Allowance 534

PART VII.—ADVANCES

SECTION I.—Rules governing Advances—
(1) General 535
(2) Permanent Advances 535
(3) Advances of Pay or against Travelling Allowances. 535-536
(4) Passage Advances 536
(5) Advances for Purchase of Cars and Boats .. 536-538
(6) Advances for Purchase of Motor Cycles .. 538-539
(7) Advances for Purchase of other Conveyances .. 539-540
(8) Advances for Purchase or Building of Houses .. 540-541
(9) Account Classification on Bills 541

CHAPTER XXVIII—PROVIDENT FUNDS AND THRIFT

SECTION I.—General Provident Fund 542-544
" II.—Post Office Insurance Fund 544
" III.—Encouragement of Thrift 544-545
" IV.—Compassionate Fund 545
" V.—Subordinate Police Widows Fund 546
" VI.—General 546

CHAPTER XXIX—LEAVE

SECTION I.—To Gazetted Officers of and above the Rank of Deputy Superintendent of Police—
(1) Intimation of Intention to take Leave .. 547
(2) Annual Return of Officers on Leave or Deputation. 547
(3) Applications for Leave 547-548
(4) Grant of Leave by Inspector-General of Police .. 548
(5) Applications for leave from Railway Police Officers 548-549
(6) Officers on Leave or Deputation out of India .. 549
(7) Medical Certificates 549
(8) Recall from Leave 549-550
(9) Imperial Officers on Leave and the India Office .. 550
" II.—To other Gazetted and all Non-Gazetted Officers—
(1) General Principles to be followed 550-551
(2) Admissibility of Leave 551-552
(3) Medical Certificates 552-553
(4) Periods of Absence without Leave 553-554
(5) Leave after Superannuation Age 554
(6) Inspectors and Senior Prosecutors 554-555
(7) Sub-Inspectors 555
(8) Head Constables and Constables 555-558
(9) Hospital Leave 558-560
" III.—Miscellaneous Rules relating to Leave—
(1) Adding Holidays to Leave 560
(2) Allowances admissible on Leave 560-561
(3) Subsidiary Leave, for Sind Officers 561
(4) Leave for Parties to Civil Suits 561
(5) Overstaying Leave 562
(6) Recall from Leave 562
(7) Departure and Return Reports 562-563
" IV.—Casual or Unofficial Leave 563-566

CHAPTER XXX—PENSIONS AND GRATUITIES

PART I.—ORDINARY PENSIONS

		PAGE
SECTION	I.—Retention in Service after Superannuation Age	567-568
,,	II.—Rules governing Ordinary Pension Applications—	
	(1) Avoidance of Delay and Anticipatory Pensions	568-571
	(2) Verification of Service	571-572
	(3) Calculation of Pension	572-573
	(4) Form and Details of Pension Applications	573-575
	(A) Form of Application for Pension	575
	(B) Form of History of Service	575-577
	(C) Memo. of Average Emoluments	577
	(D) Medical Certificates of Incapacity	577
	(E) Last Pay Certificate	577
	(5) Reduction in Pension	577-578
	(6) Recovery of Overpayment of Leave Allowances	578-579
	(7) Applications from Officers in Foreign Service	579-580
,,	III.—Pension Payment Orders	580
,,	IV.—Invalid Pensions and Premature Retirement	580
,,	V.—Commutation of Pension	581-582
,,	VI.—Compassionate Allowances	582-583
,,	VII.—Miscellaneous	583-584

PART II.—EXTRAORDINARY PENSIONS

SECTION	I.—Death from Plague and Cholera	584-585
,,	II.—Officers Killed or Wounded while on Dangerous Duties	585
,,	III.—Applications for Extraordinary Pensions	586
,,	IV.—Transfer of Extraordinary Pension	586-587

CHAPTER XXVII

Accounts

(Section 20 of the Bombay District Police Act, 1890)

PART I.—GENERAL

I.—Money Transactions Generally

651. Attention of Heads of offices is drawn to the necessity of strictly adhering to the provisions of Article 1 of the Civil Account Code, Volume I and Treasury Order No. 7 which enjoin prompt payment of Government money into treasury and prohibit appropriation of departmental receipts to departmental expenditure without special authorisation.

(Govt. Cir., F.D., 3160 of 24-4-24.)

Note.—In certain cases, for instance when money is received from private persons for rewards, Government servants may be permitted to open a separate account with a branch of the Imperial Bank of India and to pay into it money received by them in their official capacity. Where no such branch of the Imperial Bank of India exists, an account may be opened with any bank; provided that the Government servant opening it remains personally responsible for the moneys as though they were in his personal custody.

(T. O. 8 & V of App. A. of the Treasury Orders.)

652. A case has been brought to the notice of Government in which money was allowed to be utilised for private purposes from a permanent advance belonging to Government, the money so withdrawn being represented by an officer's note of hand. The attention of all officers is drawn to the extreme irregularity of such a proceeding. Such advances and all other money belonging to Government can be used only for Government purposes and any breach of this rule renders the offender liable to very severe punishment.

(G.R., F.D., 640 of 8-11-20.)

II.—Cash Boxes and Chests

653. (1) When the office closes for the day, the charge of the cash-box should be formally handed over to the persons responsible for its safe custody.

(2) No private cash should be allowed to be placed in a box solely meant for Government money.

(G.R., F.D., 4226 of 9-12-96.)

(3) A cash box at a Police Station should be placed within the Muddemal Box and both the boxes should be securely locked and the keys kept by the Sub-Inspector in his own possession or during his absence in the possession of the officer who would hold charge of the Police Station.

(I.G.P., 5789-B of 20-5-18.)

654. Government have delegated to all Collectors, including Collectors and Deputy Commissioners in Sind the power to authorize the deposit of cash chests of other Government departments in the treasury for safe custody, subject to the condition that the Accountant General will bring

to the notice of Government any case in which the permission appears, in his opinion, to have been improperly granted.

(G.R., F.D., 3058 of 14-8-09.)

III.—Deposits

655. The Police Department should have no deposits; property found by, or delivered up to, a police officer should be made over to the Magistrate for deposit; proceeds of sales of old stores or other Government property should be paid into the treasury for credit to Government; no pay, reward or other allowance payable to a police officer should be held undisbursed. It is the duty of the police officer to see that the acknowledgment of the money sent by him to the treasury is duly received.

(G.R., J.D., 4126 of 15-6-99, Art. 199 (*b*) (3), C. A. Code.)

Note.—This rule applies only to "unclaimed" property and not to articles which have been "stolen." Government have, however, directed that money which has been stolen and recovered, or which is the proceed of stolen articles, should be handed over to the Magistrate (Government Resolution, Judicial Department, No. 822, dated 11th February 1903) provided that marked or counterfeit coin or notes which are capable of identification, and the identification of which is an essential part of a case, should not be so handed over but should be retained by the police.

(G.R., J.D., 5633 of 30-10-05.)

656. (1) All property passing through the hands of the Police must be brought to account either in the "Register of Property passing through the hands of the Police" commonly known as the "Muddemal Register" (Form No. P.M-81) or in the register known as the "Book of Ornaments and Wearing Apparel" taken from prisoners on admission to the lock-up, commonly called the "Lock-up Register" Form No. 87.

(2) Property such as ornaments and wearing apparel left on the person of a prisoner by the investigating police officer and taken from him as a preliminary measure by the officer in charge of the lock-up before the prisoner is put into the cell must be entered in the "Lock-up Register."

(3) All other property received at the station must be entered in the "Muddemal Register."

(I.G.P., 9069-B of 16-8-18.)

IV.—Thefts, Misappropriation or Loss of Public Money

657. All cases of theft of public property whilst in charge of a police guard should immediately be reported to Government with full particulars of the case.

(G.R., J.D., 2638 of 17-5-89.)

658. (1) As several instances have occurred in which the embezzlement of public money has not immediately been brought to the notice of the Accountant General as required by Article 29 of the Civil Account Code, and in which the loss of public money would have been avoided if the rules of the Code had been properly followed, attention of heads of offices is called to the rules and standing orders in regard to the exercise of strict supervision over the recovery and payment into the treasury of Government dues and to the proper entry in the Government accounts of such transactions. Officers render themselves personally liable for

losses resulting from their neglect of orders. All cases of fraud resulting in loss of public money, howsoever trifling may be the amount or whatever may be the mode in which the fraud is committed, should be promptly reported to the proper authorities.

(G.R., F.D., 4486 of 30-9-98 and 1713 of 19-12-22.)

(2) For instructions to guard against frauds and embezzlements of public money, see Government Circular, Finance Department, No. 93 of 26th September 1921.

659. All executive officers under the Government of Bombay, are personally responsible for the custody and disbursement of money received from non-government sources though the money received is not subject to the ordinary rules governing the custody, etc., of State funds.

(G.R., F.D., 5088 of 11-10-26.)

660. (1) In cases in which the money or property lost has not reached the treasury or has not been incorporated in the Taluka or Huzur accounts, a report should be submitted to the controlling officer who will report to Government in the Administrative Department concerned only when (*a*) the nature of the case is such as requires the issue of general orders or (*b*) the circumstances involve the writing off as irrecoverable of what is beyond the power of the controlling officer to sanction. In cases falling under (*a*), the report should go to Government direct, and in cases falling under (*b*) the report should be submitted through the Accountant General.

Note.—The power of writing off public money up to the limit of Rs. 500 in each case is delegated to the Inspector-General of Police subject to the conditions—

(*i*) that the loss does not disclose a defect of system, the amendment of which requires the orders of Government, and

(*ii*) that there has not been any serious negligence on the part of some individual Government servant or Government servants which might possibly call for disciplinary action.

(G.R., F.D., 3977 of 5-12-11.)

(*iii*) that the loss is not due to theft or embezzlement.

(G.R. H.D., 2123 of 14-11-24.)

(2) The above orders do not affect the responsibility of heads of offices to report to their controlling officers *all* cases of fraud resulting in loss of public money, nor do they affect the necessity of reporting to the Accountant General as required by Article 29 of Civil Account Code.

(G.R., F.D., 3842 of 12-11-02, 1914 of 3-6-03, 1024 of 25-2-07 and 3573 of 7-11-10.)

V.—Purchases under Rs. 50 in other Districts

661. Superintendents of Police should, after they have received all the necessary information from the Superintendent of Police of another district where they wish to make purchase of articles under Rs. 50, give the orders to contractors themselves, and in no way treat the Superintendent of Police of the other district as an agent, otherwise account objection under Article 112 of the Civil Account Code will arise.

(I.G.P., 5625 of 8-1-96.)

VI.—Preparation, Checking and Signing of Bills

662. In all account papers, bills, receipts, proposition statements, etc., the official nomenclature of the foot and mounted police as given in the Inspector-General's Circular No. 671-A., dated 15th January 1910, should be used.

663. Erazures and over-writings in vouchers or bills are absolutely forbidden; if any corrections be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction or any interpolation deemed necessary, should be authenticated by the head of the office who should set his dated initials against each.

(Sub. R. 27 under Treasury Orders.)

664. Under treasury order 26 every officer who draws bills payable at a treasury is required to furnish a *facsimile* of his signature to the Treasury Officer. In order to enable the treasury to identify the signatures of drawing officers, Government desire that such officers should sign their names legibly, and adhere closely to the specimen signature furnished by them, in all bills presented for payment.

(G.R., F.D., 2236 of 4-7-10.)

665. All individual items in bills whether they pertain to salaries or allowances of any description, pensions, or travelling allowance or represent deductions of some sort, should be calculated to the nearest anna (fractions below half an anna being omitted, and half an anna or over being reckoned as one anna) except in cases specified in clauses (*a*) (*b*) and (*c*) of paragraph 2 of the Government of India letter, Finance Department, No. 756-A of 6th October 1921.

(G.Rs., F.D., 893 of 26-11-21, 8-12-25 and 23-9-26.)

666. All bills, account books and registers prepared or maintained in the Superintendent's office will be checked and signed by the Superintendent of Police himself or other gazetted officer, subordinate to him, who is authorised to do so under rule 1, article 13 (*g*), Civil Account Code.

Note.—The head quarters Deputy Superintendent of Police or Home Inspector, as the case may be, should be usually so authorised.

(G.R., J.D., 5165 of 16-9-07, 4373 of 20-8-08; I.G.P., 12428-B of 16-9-08; G.R., F.D., 3794 of 18-1-26; G.R., H.D., 7387-II of 7-10-26.)

667. The Personal Assistants to the Inspector General of Police and the Deputy Inspector General of Police, C. I. D., are empowered to countersign travelling allowance bills as personal assistants to the controlling officers.

(G.R., F.D., 3794 of 18-1-26.)

668. The following Police Officers are authorised to endorse on behalf of the officers named against them, Remittance Transfer Receipts and drafts on the Imperial Bank of India:—

(1) Personal Assistant to Inspector General of Police.	For "Inspector General of Police."
(2) Personal Assistant to Deputy Inspector General of Police, C. I. D.	For "Deputy Inspector General of Police, C. I. D."

(3) Assistant Superintendents and Deputy Superintendents of Police.	For "Superintendents of Police, District, Railway and Agency, in the Presidency proper and Sind."

(G.R., H.D., 2605 of 8-11-22 and 16-11-25.)

Cash Books

669. (1) The Cash Book should be written as follows :—

(*a*) Each credit and debit entry should be numbered serially, commencing from the first day of the financial year.

(*b*) Each credit voucher will bear the corresponding serial number of the Cash Book.

(*c*) The entries in the Cash Book should be as brief as possible, as full details can be obtained at once from the respective credit vouchers.

(*d*) Same as (*c*) above for the debit side, but, in addition, the consecutive number of the Cash Memo. should be shown against each entry.

(*e*) It is not necessary to enter in the Cash Book entries of chalans of taluka transactions, *i.e.*, transactions between Sub-Inspectors and the Sub-Treasury or Treasury. These chalans should, however, be filed separately according to the class.

Receipt Book

(2) Receipts for money received from outsiders, *i.e.*, all sources, other than the Treasury, must be prepared in Form Gen.-113-*e* in duplicate (carbon), the entries being written with indelible copying pencil.

(3) Money received from outsiders should be at once entered in the appropriate Cash Book and a receipt prepared.

(4) The receipt (Form Gen.-113-*e*) should be taken along with the Cash Book to the Superintendent or Deputy Superintendent of Police for signature. The officer, who signs the receipt, should initial the credit entry in the Cash Book.

(5) If the Superintendent or Deputy Superintendent of Police is away from office, the receipt should be signed by the Head Clerk for the Superintendent and he should intimate to the Superintendent of Police, on his return to office, such money transaction, and obtain his initials on the duplicate receipt voucher and against the credit entry in the Cash Book.

(6) Receipts for Public Land Conveyance fees, etc., should also be maintained in a separate book (Form Gen.-113-*e*.)

(7) No receipt should be passed for money received, until it is signed by a Gazetted Officer or by the Head Clerk as laid down above.

Treasury Account Book

(8) This book will be kept in the form accompanying Inspector-General's Circular No. 139 of 9th October 1926 and all bills (including simple receipt sent to the Treasury for encashment and bills for endorsed payment orders, etc.) must be entered in it.

(9) In doing this, the following procedure must be adopted.

(10) The police accountant, before taking any bill for signature to the signing officer, must enter in the bill the serial number of the Treasury Account Book, the nature of the bill and the amount of the bill. He will stamp on the office copy of the bill with a rubber-stamp as below : —

Try. A. B. No.
Date sent to Try.
,, of encashment. payment order.
Cash Book No.

(11) The police accountant, when taking the bill to the signing officer, will take with him the Treasury Account Book. The signing officer will then compare the amounts on the bill with the amount shown in the Treasury Account Book and initial the entry in column 4.

(12) After the bill is signed the police accountant will send it to the Treasury Officer for encashment or payment order, as the case may be, and enter in column 5 the date on which it is sent.

(13) On cash or its equivalent, such as a payment order or Remittance Transfer Receipt, being received, the police accountant will enter the date of encashment or payment order, as the case may be, in column 6 of the Treasury Account Book and bring it with the Cash Book the same day to the officer who checks and signs it.

(14) The signing officer will compare the entries in the Treasury Account Book with the Cash Book and place his initials on the office copy of the bill, near the rubber-stamp, in token of its being checked by him.

Notes.—(i) An endorsed bill on a Sub-Treasury should be considered as *cash transaction* in the Superintendent's office, and should be brought on the Superintendent's Cash Book on the same date as received from the Treasury. The practice of not making the entry in the Superintendent's Cash Book, until after the Sub-Inspector has reported encashment at a Sub-Treasury, is to be discontinued. In future, there will be no necessity for the Sub-Inspector to report the date of encashment to the Superintendent of Police, as the receipted bill will give the required information.

(ii) This Treasury Account Book can be prepared on the cyclostyle.

(I.G.P., 6 of 28-1-24 and 139 of 9-10-26.)

(iii) The actual cash received on a bill should be credited on the day of its encashment and the cash orders and Remittance Transfer Receipts requisitioned on the date of their receipt from the Treasury. The cash will be debited as usual according to the dates of actual disbursements ; cash orders and Remittance Transfer Receipts on the dates they are despatched to the payees concerned.

(I.G.P., 25 of 9-3-26 and 139 of 9-10-26.)

670. (1) As the following funds are not concerned with " public moneys " and as separate account books are maintained in the Superintendents' offices for the same, it is unnecessary to enter receipts in connection with them in the General Cash Book in the first instance and then to transfer them to the appropriate account books. Such entries may be recorded directly in the respective account books :—

(1) Widows' Fund.
(2) Band Fund.
(3) Sports Fund.
(4) Ramoshi Fund.
(5) Rewards from private persons (for which separate banking accounts have been authorized—Inspector-General's circular No. 17, dated 9th March 1925).

Of the following items which relate to "public moneys" separate cash books exist only for the Permanent Advance and Public Conveyance Fund (items 3 and 4):—

(1) Pay and allowances of the staff other than Personal salaried officers.
(2) Contingencies (money drawn on abstract bills).
(3) Contingencies (expenditure from Permanent Advance recouped on contingent bills).
(4) Public conveyance receipts.
(5) Recoveries on account of damaged clothing.
(6) Sale-proceeds of unserviceable clothing and dead-stock articles.
(7) Reward for arresting military deserters.
(8) Any other official receipts.

(I.G.P., 87 of 6-7-26.)

(2) Permanent Advance money recouped should be recorded first in the General Cash Book and then in the appropriate Cash Book. Public Conveyance Fund receipts should, however, be recorded directly in the Public Land Conveyance Day Book, though they constitute public money.

(3) These instructions do not apply to Sub-Inspectors' offices where only one Day Book will be maintained in which all cash transactions will be entered.

(I.G.P., 122 of 20-8-26.)

671. As one of the duties of the Home Inspector is to supervise the working of the Accounts Branch in the Superintendent's office, he will be held personally responsible for seeing that the procedure laid down in Inspector General's Circular No. 6, dated 28th January 1924, as amended by Inspector General's circular No. 139 of 9th October 1926, is strictly followed. The following few instructions are intended for the guidance of the Home Inspector in checking the bills referred to below.

(1) When *Bills on Treasury* are prepared, both the office and fair copies of each bill will be put up before the Home Inspector by the Accountant. The Home Inspector should not initial these bills until he is satisfied that the details, and the totals shown, in the office copy, tally with those in the fair copy. He should also see that the amount appertaining to each bill is correctly entered in column 3 of the Treasury Account Book. The initials in column 4 of this book are not to be made till he has compared the amount shown in column 3 with that of the bill.

(2) With regard to bills relating to contract contingencies and countersigned grants, a memo. of vouchers should be attached to each office copy. This will serve as an index to the vouchers included in the bill. The serial number of each voucher, and its value, need only be shown in the memo. This will facilitate the checking of the amounts shown in the bill. The Home Inspector should verify the amount shown in each voucher, and initial the same with date. With the exception of a few vouchers for amounts which are still to be paid, as in the case of house-rent, etc., all vouchers for amounts which have

been already paid should be cancelled then and there, and initialled by the Home Inspector with date. When detailed bills are prepared for submission, the vouchers should be checked, and such of them as were not cancelled should forthwith be cancelled and initialled by the Home Inspector. Vouchers to be submitted to the controlling officer and the Accountant General need not be cancelled.

(3) *Pay-bills.*—The checking of these bills is a laborious task. The Home Inspector should, however, satisfy himself that the bill is correctly made out before he allows it to go to the Superintendent of Police for signature. The totals in the Pay-bills vary each month on account of the vacancies, promotions, leave, and such other casualties that may take place. It is, therefore, necessary that he should scrutinize the bill with every possible care. In order to facilitate this work he should have the bill prepared under his personal supervision when he takes over charge of his appointment, and should satisfy himself that every figure shown therein is correct. The bill so prepared will be the basis on which he should scrutinize the future bills. The Accountant should be asked to submit an explanatory note showing each month the reasons why the totals differ from those of the previous month. Along with this note, the Accountant should produce for inspection the orders passed by the Superintendent as to promotions, reductions and such other orders as have affected the Pay-bill. The statement should be prepared in such a way as to show all plus items on one side, and minus items on the other. The difference between these two should explain the difference between the totals of the bill under reference, and that of the previous month. This statement should be submitted with the bill to the Superintendent when the same is sent for signature.

(I.G.P., 130 of 10-9-26.)

(4) The cash book should be written in accordance with the sample form attached to Inspector General's circular 144 of 22nd October 1926. It is of the utmost importance that the balance should be written in words.

(5) It is customary to paste the acknowledgments of cash memos. to the office copies of the latter. But the Home Inspector should see that these are properly pasted and he should initial the debit entry concerned in the Cash Book after checking the amounts entered in the acknowledgment with that entered in the office copy of the cash memo. and in the Cash Book.

(I.G.P., 144 of 22-10-26.)

672. Under Article 13 (*g*) of the Civil Account Code, rubber stamps are not to be used for signing papers relating to account matters.

VII.—Remittance of Money

673. If it is necessary for a Mamlatdar to send money by hand of a constable, he should send an advice the same day by post to the officer to whom the money is being sent. It will then become that officer's clear duty to see at once that the amount remitted has been properly disposed of.

(G.R., 7276 of 19-11-02.)

674. The procedure laid down in rule 771 (7) on page 484, Vol. II of this Manual is applicable in the case of remittance of all kinds of moneys, such as allowances, clothing charges, and all other miscellaneous items which one Sub-Inspector has occasion to transmit to another Sub-Inspector. Under no circumstances is public money exceeding Rs. 25 to be sent with any constable going on duty to the police station where the money is to be sent from the police station whence it is sent. Cash orders can be obtained under Article 311 of the Bombay Treasury Manual.

(J.D., Letter 1115 of 26-2-03 and G.R., H.D., 1482 of 9-2-21.)

Notes.—(*i*) Heads of offices before sending money by a head constable or constable to a police station should consider the cost to Government. If it costs less by money-order than by messenger, it should be sent by money-order.

The same principle should be applied in sending cash orders to police stations which are more than five miles from the local treasury.

(I.G.P., 6 of 28-1-24.)

(*ii*) The officer in charge of the police station, or the writer head constable *for* him, should send a post-card or intimation to the officer in charge of the Outpost, whenever money for the Outpost is received in the police station. If it is pay or travelling allowance for more than one person then the Outpost head constable should be instructed to come in for it; if it is travelling allowance for only one person at the outpost that person should be ordered to receive it and sign for it.

(*iii*) If the post-card is sent as soon as the money is received by the police-station there would be no undue delay.

(I.G.P., 14 of 8-2-27.)

(*iv*) To prevent misappropriation of public money by Account office orderlies when sent to draw money from treasuries, it is desirable that where the amount involved exceeds Rs. 500 at least two men should be employed. They may be either head constables, constables of over 15 years' service, or pensioner-puttawalas of good character at the discretion of the Superintendent of Police. If one man only is sent with Rs. 500 or less, he should be specially selected for good character, and should either have over 15 years' service or should be a pensioner-puttawala.

(I.G.P., 81 of 28-6-26.)

675. Revised rules regarding the issue of Remittance Transfer Receipts will be found in the Resolution quoted below and in chapter 10 of Civil Account Code. All sums below Rs. 15 which would otherwise have to be sent by Remittance Transfer Receipts should be sent by money order.

(G.R., F.D., 4197 of 9-10-14.)

Note.—The money-order commission should be debited to the grant for 'Petty supplies' or for 'Micellaneous office expenses' as the case may be.

(A.G., Bo. 50 of 14-1-15 and I.G.P., 2120-B of 11-2-15.)

VIII.—Accounts Procedure, Sub-Inspector's Office

Accounts procedure to be followed in Sub-Inspectors' Offices

676. The following rules cancel all previous rules and orders issued regarding accounts procedure in Sub-Inspectors' offices.

Registers and Books

(1) The following Registers and Books shall be kept :—

(*a*) Day Book,
(*b*) Day Book Receipt Book (manuscript),
(*c*) Receipt Book, Form Gen.-113-*e*.
(*d*) Credit file,

(*e*) Debit file,
(*f*) Muster-roll and Pay Abstract,
(*g*) T. A. Bill files.

Day Book

(2) The following procedure should be adopted in writing up the Day Book.

(3) Each item of receipt and expenditure must be brought on the Day Book immediately it is received or paid.

(4) Each debit or credit entry must be consecutively numbered from the beginning to the end of each financial year.

(5) These numbers should be entered on the debit and credit vouchers respectively.

(6) In making entries of pay and travelling allowance disbursements, the serial numbers from the Pay Abstract and Travelling Allowance Bills should be shown.

Incorrect Debit entry

Rs. 5,000-0-0 on account of pay

Correct Debit entry

Rs. 5,000-0-0 pay (*vide* serial Nos. 1-5, 8, 10, 15-20, 24, etc.).

(7) When the entries are made as now directed, it will not be necessary to prepare the abstract on the back of the bill, and in the Day Book at the end of the month. All the labour at present entailed will be saved and in future the inspecting officers' time will be saved in checking the Day Book entries from the respective bills.

Receipt Book

(8) Receipts for all moneys received otherwise than from the Treasury should be passed on Receipt Book, Form Gen.-113-*e*. These receipts should be prepared by carbon process with indelible pencil.

(9) Receipts for money received should be signed by the officer in charge of the police-station actually in charge for the time being and he should initial the entry at the very time in the Day Book.

(10) Cash orders received from the Superintendent's office should be credited on receipt in the Sub-Inspector's Day Book and before they are cashed.

(11) Police-station Officers are prohibited from receiving money sent to them by other districts on account of pay and travelling allowance of policemen who may happen to be residing within their jurisdiction whilst on leave. It is no part of the duty of a Police-station Officer to be a disbursing officer for other Police-stations or Districts.

(I.G.P., 5 of 28-1-1924 and 64 of 20-5-26.)

Notes.—(*i*) Cash orders, etc., should be credited on the date of receipt and when they are sent to the Treasury for encashment they should be debited. When money is received on encashment of the cash orders at the treasury it should be credited and when it is disbursed it should be debited. This double entry will not be necessary if cash orders received are cashed the same day.

(I.G.P., 25 of 9-3-26.)

(*ii*) A day-book receipt book (manuscript) should be maintained in the Sub-Inspector's office, in the same way as the cash- book receipt book (manuscript) is maintained in the Superintendent's office, and transactions such as sending cash orders for encashment, sending money to the Post office for remittance by money orders, etc., should be entered therein. The signature of the head constable or constable through whom the cash order is sent for encashment should be obtained in this book and the cashier should, on receipt of the money, write a remark just close to the signature referred to above to the effect that he has "received Rs. in cash" and sign.

(I.G.P., 64 of 20-5-26.)

Credit File

(12) For each entry on the credit side of the Day Book a voucher must be kept on the Credit file, arranged according to the serial numbers of the Day Book entries.

(13) Generally, the credit vouchers are :—

(*a*) Cash memo.

(*b*) Memos. received from Municipalities for killing stray dogs, etc.

(*c*) Memos. from Magistrates remitting money of permanent advance expended.

(*d*) A Receipt Book (Gen.-113-*e*.) for recoveries from policemen or for any money received from outsiders.

(*e*) A Receipt Book (Gen.-113-*e*.) for money received or recovered under Public Land Conveyance Act.

(*f*) Memos. of amounts received at auction sales of condemned articles, etc.

Note.—Nos. (*d*) and (*e*) being Receipt Books cannot be conveniently filed; a slip should be put in the file at the missing numbers indicating where the vouchers can be found. This procedure should be followed regarding any receipt not referred to above.

Debit Voucher File

(14) The debit voucher file should be maintained on the same lines as the credit voucher file, excepting Pay Abstracts and Travelling Allowance Bills, which will be kept in their respective files. A note should be placed at the missing numbers indicating where the vouchers can be found, *i.e.* :

Nos. 10 and 30, Pay-bill for the month of 19 .

Nos. 12 and 20, Travelling Allowance Bill for the month of 19 .

Preparation and Submission of Contingent Bills

(15) Only one copy of the receipt should be taken for an item of expenditure from the Permanent Advance.

(16) In preparing the contingent bill memo., Form P.A.-114, the Day Book entry should be shown in the left side (column 1) and on the right side (column 4) the number of the bills.

(17) Bills for the recovery of amounts expended by a Police-station Officer on prisoners should be preferred in Form M.A.-2 and sent to the Magistrates concerned, together with the necessary vouchers.

(18) Bills for the recovery of amounts expended in killing stray dogs should be preferred to the Municipalities on Form P.R.-8 and the voucher kept in the Police-station Office.

(19) Superintendents should issue orders to their subordinates directing that contingent bills be submitted twice monthly, *i.e.*, between the 5th and 8th and the 15th and 20th. The Superintendent's account office are best able to deal with these bills between the 12th and 15th and the 20th and 25th.

(20) Contingent bills preferred against Magistrates should be sent direct to them and not through the Superintendent's office, which for this purpose is merely a post-office.

(21) The Day Book entry and the bill number should be shown on the top of each voucher in red ink.

(22) On the top of the first page of each class of bill, the number of pending bills should be shown in red ink, *vide* sample B attached to the Inspector General's circular quoted below.

(I.G.P., 5 of 28-1-24.)

IX.—Method of payment for State Telegrams

677. (1) Service stamps shall be used in payment of telegrams despatched on the public service whether from Government or from Railway telegraph offices. In affixing stamps to telegrams care should be taken to use the smallest number possible and stamps of larger values should therefore be procured to such extent as may be necessary. Officers are enjoined to observe these instructions as strictly as possible in future.

(2) No cash entry will be made by the telegraph office on the receipt for any telegram paid for in service stamps. If any officer is compelled to send a telegram at a time when he is temporarily without service stamps, he should pay for it in cash and the receipt granted to him will then state the value of the telegram but will not bear on it the word "State." State telegrams sent from railway stations will be similarly paid for in cash if service stamps are not accepted. The value of the telegram may subsequently be recovered from Government, the officer concerned submitting as his voucher the receipt for the telegram together with a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable.

(G.Rs., P.W.D., T-963 of 5-4-09, T-681 of 16-3-10 and T-6766 of 15-6-14.)

678. To secure the proper use of service postage stamps purchased annually in every office it is necessary to take account of the stock consumed and the balance at periodical intervals. This purpose could be served by keeping two separate registers in forms A and B, accompanying Government Resolution, Revenue Department, 855-24 of 20th January 1925, the former showing the actual consumption of stamps and the latter the total receipts, issues and balance.

(G.R., R.D., 855-24 of 20-1-25 and I.G.P., 29 of 1-5-25.)

Note.—The amounts recovered on account of the value of service stamps irregularly used in payment of telegrams despatched on the private business of senders should be remitted to the treasury instead of to the Telegraph Check Office, and the treasury receipt should be sent to the Check office which will see that the amounts have been credited to Government.

(A.G. Bo. T. M.-16-908 of 17-7-23.)

X.—Proposition Statements

679. Proposition statements should be prepared in accordance with Government Resolutions, Financial Department, No. 4203, dated 22nd November 1909, No. 3524, dated 4th November 1911, Financial Department Circular No. 3890, dated 27th November 1911 and Government Resolution, Financial Department, No. 448 of 1st February 1913.

XI.—Miscellaneous

1. *Foreign Circle Notes*

680. Universal currency notes (*i.e.*, notes of the denominations of 100 and below) should be received by all Government officers in payment of Government dues or in settlement of other transactions irrespective of the circle from which the notes may have been issued; non-universal notes, *e.g.*, notes of higher denominations of Rs. 500, Rs. 1,000, and Rs. 10,000 should be received only within the limits of the circle of issue to which the notes belong.

(Rule 95, Resource Manual, 1921.)

2. *Passages, etc., of released Port Blair Convicts*

681. As the Commissioner of Police, Bombay, has a special grant placed at his disposal by the Prison Department to arrange for the passages, etc., of time-expired convicts released from Port Blair, Superintendents of Police should, in future, apply to that officer to reimburse their grants for any expenditure they may have incurred on account of such convicts returning to their homes in their districts.

(I.G.P., 1362 of 13-2-06.)

3. *Payment of Extra Postage demanded*

682. For orders as to when police officers should refer to the Post Master before paying postage demanded as due, see rule 639 on page 380, Volume I of this Manual.

XII.—Periodical Audit of Head Quarters Accounts

683. It is not the duty of the police accountant to audit the Headquarters accounts monthly but he should visit the Headquarters Sub-Inspector's office and check the Day Book monthly.

(I.G.P., 6 of 28-1-24.)

XIII.—Refund of unspent Balances and check over disproportionate Expenditure towards the close of the year

684. Superintendents of Police are responsible in respect of their own and subordinate police offices for seeing that unspent balances of grants which lapse with the close of the financial year and all other moneys that require to be refunded are remitted into the treasury on 31st March.

(J.D. Letter, 4199 of 8-8-10 and I.G.P., 13834-B. of 16-9-10.)

685. (1) Article 88 of the Civil Account Code lays down that it is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take considerable time or to prevent the lapse of budget grants. Specific cases have been brought to the notice of Government involving the following irregularities against the ruling in that Article :—

(*a*) The drawing of money in advance of requirements to save a laps of grant ;

(*b*) the payment for goods before the firms with whom orders were placed were in a position to deliver them ;

(*c*) the holding of undisbursed money not needed for actual requirements ;

(*d*) the certification that detailed bills for previous months had been furnished when no such bills had actually been prepared on the date of drawal of money.

(2) These irregularities are attended by many risks. They tend to set up a vicious circle. The accounts are inflated by exaggerated figures of expenditure leading to excess budgetting, which in turn leads to extravagance in expenditure, and the evil effect is cumulative.

(3) All Police officers should see that no orders are issued sanctioning disbursement of money towards the close of a financial year unless there is a reasonable chance of its being spent before the end of the year.

(G.R., F.D., 3716 of 24-1-25.)

686. The procedure of obtaining a large quantity of stamps or other supplies, towards the close of a financial year, in excess of probable and reasonable requirements up to the end of the year, is opposed to the spirit of the orders given in Article 88 of the Civil Account Code, and the practice, wherever it prevails, should be discontinued.

(G.R., F.D., 1478 of 28-10-22.)

687. An unusually large proportion of various grants is spent in the last month of the financial year. This is objectionable and must be avoided. All officers should consider the state of their grants carefully and where expenditure is necessary for " *bona fide* " reasons should order what they want as far as possible in November and arrange to pay for it before the end of January.

(I.G.P., 2997 of 4-11-25.)

688. The Government of India wish to emphasise the fact that accounts are kept open beyond the 31st of March for the definite purpose that as far as possible all the transactions of the year may be entered in the accounts of the year, but it is not essential that transactions relating to earlier years should be booked in the accounts of the latest year which are still open. If it is impossible to have any expenditure booked in the accounts of the year to which it relates, owing to the fact that the actual incidence of the expenditure is under dispute, it ought to be charged to the accounts of the year in which the final decision is taken, though at the same time, all possible efforts should be made to expedite the decision as far as possible. On the other hand, adjustments should not be made

in the accounts of the past year if the disbursements could not have been reasonably anticipated in time for a grant being obtained from the proper authorities, namely, in the case of voted expenditure, the Legislative Assembly or the Provincial Councils, as the case may be. This implies that when demands (original or supplementary) for appropriation of the necessary amounts for the expenditure are being placed before the Legislature suitable provision should always be made for anticipated liabilities, and the provision that adjustment should not be made in the previous year's expenditure in certain circumstances should not be used as a cloak to conceal the results of defective budgetting. The onus of proving that the disbursements could not have reasonably been anticipated should lie on the controlling officer. In all cases where the expenditure could have reasonably been anticipated as for example, recurring payments from one Government or Department to another and payments which, though not of fixed amount, are of a fixed character, etc., the Accounts Officer will automatically make the adjustment in the accounts before they are finally closed.

Superintendents of Police should see that these instructions are strictly observed.

(G.R., F.D., 3712 of 8-1-25.)

PART II.—BUDGETS

I.—Preparation and Submission

1. *Instructions for Preparation*

689. (1) Detailed information on this subject will be found in Chapter XIV, Sections I-VII, of the Financial Rules under Devolution Rule 37(*e*), pages 93-102 and in Chapter XI, pages 86-89, Civil Account Code. Rules 301-304 on pages 93-96 of the Financial Rules deal specially with the preparation of budgets. The following rules are prescribed for the preparation and examination of the several classes of detailed estimates which go to make up the budget estimates of revenue and expenditure of the Provincial Government.

(2) Under the orders issued in Government Order, No. 3446, dated 5th September 1918, the estimates of the cost of permanently sanctioned appoeintmnts, establishments, allowances and contract and other fixed contingencies are prepared from the Audit Registers maintained in the office of the Accountant General. It has been noticed that this procedure causes inconvenience. The Governor in Council is therefore pleased to direct that the old practice of Heads of Offices entering these provisions in the budget estimates submitted by them should be re-introduced.

(3) In paragraph 3 of the Order of 5th September 1918 it was directed that the details of the numbers and pay of establishments other than gazetted and non-ministerial should not be given in the Civil Estimates. As some members of the Legislative Council desire to have these details, they should in future be given in the Budget Estimates.

(4) The estimates should be prepared in three parts :—

(*a*) Part I relating to revenue and to standing charges, (*i.e.*) charges which though they may vary from year to year, are nevertheless not dependent upon the volition of the head of the department, *e.g.*, permanent establishment, travelling allowances and ordinary contingent expenditure.

(G.R., F.D., 270 of 2-6-1922.)

Notes (*i*).—The provision for ordinary travelling allowances should be shown under voted and non-voted separately on the basis of average of actuals for the past three years, the amount of non-voted travelling allowance being entered in red ink.

(G.R., F.D., 3062 of 16-5-24.)

(*ii*) Superintendents of Police should report in a separate memo. attached to the budgets, the amount they wish to have provided on account of travelling allowance and railway and steamer warrants of policemen in connection with the escort of treasure to enable the Inspector General of Police to prepare a consolidated estimate for submission to the Deputy Controller of Currency, Bombay, as these charges are debitable direct to "38 Currency."

(A.G. Bo. Letter T. M-22-1383 of 1-9-26 and I.G.P., 3122 of 20-10-26.)

(*b*) Part II, section A, relating to charges which, though not connected with new objects of expenditure, are nevertheless liable to fluctuate materially from year to year and which require to be scrutinized by Government before they can go into the budget, *e.g.*, purchase of animals or quinine, purchase of raw material for jails, etc.

(*c*) Part II, sections B and C relating to entirely new objects of expenditure including all items for which it is desirable to obtain the approval of the Finance Committee, or for which such approval has already been obtained before the preparation of the estimates.

(G.R., F.D., 270 of 2-6-22.)

Note.—Section B of Part II should contain only such items as have already been administratively approved by Government. Any schemes which have not at that time been approved but which have been submitted to Government and are under their consideration should be included in another section, called Section C, Part II, which should be submitted at the same time. If any item included in section C is so important as to merit inclusion in section B, the Head of the Department should certify that fact and give full reasons. Any schemes included in section C which receive the administrative approval of Government by the 15th October will be transferred to section B by the Administrative Department concerned before forwarding that section to the Finance Department.

(G.R., F.D., 270 of 6-6-24.)

(*d*) Part I as well as Part II, section A, of the estimates should be prepared on forms supplied by the Accountant General and should be submitted in duplicate through the Controlling Officers. Part I should be submitted both to the Accountant General and to the Administrative Department and Part II, section A, should be submitted to the Administrative Department so as to reach them not later than the 1st of October. As regards Gazetted and Personal salaried officers a consolidated estimate for the Province as per sanctioned cadre should be prepared by the Controlling Officers.

(*e*) Parts I and II, section A, of the estimates should be accompanied by a statement (Part II, section B), showing the new items of expenditure for which it is proposed to include provision in the budget. The statement should be in the form appended to this rule or in a similar form, and the items shown in it should not be included either in Part I or Part II, section A, of the estimates. The statement should include all proposals for new expenditure, whether they relate to voted or non-voted expenditure.

(G.R., F.D., 270 of 2-6-22.)

Note.—Blank forms of Part II-A, II-B and II-C need not be sent but estimating officers should report to the Accountant General that these parts are blank when no provision is required under them. For the information of the administrative Department a note should be made on Part I that Part II-A, II-B or II-C is blank.

(G.R., F.D., 270 of 14-11-23.)

(5) It will be open to the Administrative Department to require subordinate officers to submit proposals for new expenditure during the course of the year as soon as the necessity for the expenditure comes to notice, without reserving them for a consolidated report at the time of the submission of the estimates ; also to require them to submit direct to other departments of Government such of the proposals for the new expenditure as require to be considered by the latter, in order to ensure that the proper consideration of the proposals both from the administrative and financial points of view is completed in sufficient time to enable the memorandum from the Finance Committee to reach the Finance Department by the 1st of November.

(6) The date prescribed for the submission of the Budget estimates should be strictly adhered to.

(G.R., F.D., 270 of 2-6-22.)

STATEMENT

Accompaniment to Government Resolution No. 270, dated 2nd June 1922 [*vide* rule 689 (4) (*e*) on page 445]

Statement of new items of expenditure for inclusion in Budget Estimates of *for*

No. of item	Major, minor and detailed head of account	Particulars of item	Amount proposed by local officer				Grounds for expenditure or reference to correspondence thereon	Amount recommended by Administrative Department	Notes in Finance Department	Amount recommended by Finance Department
			Recurring	Non-recurring	Total	Ultimate annual recurring expenditure				
1	2	3	4	5	6	7	8	9	10	11

690. Departmental officers should fill in the sanctioned amounts of contingencies and fluctuating expenditure in the blank forms sent to them by the Accountant General.

(G.R., F.D., 270 of 28-6-23.)

691. The following are supplementary orders based on Government Resolution, Finance Department, No. 270 of 2nd June 1922 :—

(*1*) *Part I—Permanent establishment.*—For the pay of Superior gazetted officers, Police Prosecutors, Inspectors, Sub-Inspectors, and Sergeants, the Inspector General will prepare a consolidated estimate. All kinds of allowances drawn by these officers should, however, be included in Part I of the district budget concerned, details being furnished in separate statements.

(I.G.P., 206 of 11-7-22.)

Notes (*i*).—All budgetting officers should, when forwarding the usual budget estimates, attach a separate statement showing the estimates on account of the pay, increments and all fixed allowances (including exchange compensation if any) of all Gazetted Officers down to Inspectors and Senior Prosecutors serving in the district.

(*ii*) As the provision on account of leave allowances of Gazetted Officers likely to be on leave in England is made in the High Commissioner's budget, copies of statements prescribed by Government Circular, Finance Department, No. 2662, dated the 26th January 1925, should be forwarded to the Inspector General's office in future simultaneously when they are forwarded to Government.

(*iii*) The estimates about the cost of passages mentioned in the Inspector General's Circular No. 27, dated 25th November 1926, should also be forwarded at the same time.

(*iv*) If there is nothing to report on Notes (*ii*) and (*iii*) above, the fact should be specifically stated.

(I.G.P., 3 of 3-1-27.)

(2) For head constables and constables the strength recommended in the retrenchment schemes should be shown.

(3) The cost on account of head constables should be worked out as laid down in the Inspector General's circular No. 1083, dated 11th July 1922 and that on account of constables as laid down in Article 187 (*b*) of the Civil Account Code, provision for increments earned by constables during the year being separately shown.

(4) Provision for clothing should be made at the existing sanctioned rates of capitation grants. The Inspector General will make a lump provision for any excess amount required over and above the sanctioned rates.

(5) The provision for travelling allowance should be based on a combined consideration of the actuals of the past three years, the allotment for the current year, revised classification of officers, and fresh travelling allowance rates sanctioned for head constables and constables. Charges debitable to " 38 Currency " as noted in Note (*ii*) to rule 689 on page 444 should be excluded from this provision.

(*6*) *Part II—Section A.*—Since items of a fluctuating nature are now to be scrutinized by Government in detail along with other parts of the budget, the figures in this part should be supported by the statements laid down in rules 694 and 695 of this chapter together with detailed reasons.

(I.G.P., 206 of 11-7-22.)

(7) In view of the orders contained in Government Resolution, Home Department, No. 10079 dated 13th October 1921, Superintendents should make due provision in their budgets for the following provincial grants supporting the provisions by facts and figures :—

(*a*) Cost of Railway warrants.
(*b*) Bands.
(*c*) Literacy allowance.

Lump provision of the remaining provincial grants will be proposed by the Inspector General as usual.

(8) The estimates should be submitted in triplicate to the office of the Inspector General, one copy being for record in the Inspector General's office and two for transmission to Government and the Accountant General.

(9) To ensure the punctual submission of the estimates to Government, Superintendents should despatch them *direct* so as to reach the office of the Inspector General of Police in the third week of August, the copies intended for the Range Deputy Inspectors General of Police being sent to those officers simultaneously. The Deputy Inspectors General of Police should communicate their remarks, if any, immediately on receipt in their offices of the duplicate copy of the estimates.

(10) The budgets should not be sent through District Magistrates and Commissioners.

(I.G.P., 206 of 11-7-22 and I.G.P., 206 of 10-7-24.)

692. (1) Superintendents of Police should confine themselves strictly to the items appearing in the printed budget forms supplied by the Accountant General. This will necessitate, for instance, the grouping of 2 or 3 items under one item, but this should be done and the details shown in a separate statement. This will obviate the confusion that arises when figures are finally consolidated by the Accountant General or the Inspector General of Police and entered in the printed budget.

(2) The allowances and contingencies in respect of temporary establishments, if any, should be merged in the provision for the respective items for the sanctioned strength and only the pay and deputation (duty) allowances of the temporary establishment should be shown under " Temporary Establishment. "

(I.G.P., 206 of 20-7-25.)

Notes (*i*).—In the case of additional Police Establishments and Police supplied to private companies and persons, receipts on account of leave and pension contribution are credited to the head XXXIII " Receipts in aid of superannuation " and those on account of supervision charges adjusted by deduction from charges under " 26 Police." These instructions should be carefully observed when preparing budget estimates. None of these receipts are to be entered in the " XIX Police Budget. " Only supervision charges should be included in the " 26 Police Budget. "

(I.G.P., 82 of 28-6-26.)

(*ii*) As regards the receipts under certain items to be credited to XIX Police Budget, see rule 723 on page 463, Volume II of the Police Manual.

(3) Superintendents should supply the figures of actual expenditure for the preceding three years in support of each item entered in the Budget in a separate statement.

(I.G.P., 206 of 20-7-25.)

693. (1) The budget estimates of all fixed charges should be prepared by the District officers or the Heads of the Departments and submitted to the Accountant General and to the Administrative Department of the Secretariat as is done at present. The estimates for all fluctuating charges should be obtained by the controlling officers from the officers subordinate to them on forms supplied to the latter by the Accountant General and consolidated by the controlling officers.

(2) These consolidated estimates, which should show the figures of each disbursing officer separately, should be forwarded to the Administrative Department concerned in triplicate and these will be treated as Part II-A of the estimates.

(3) The grants by units of appropriation as finally sanctioned under each major head will then be distributed by the Administrative Department to the controlling officers concerned who in turn will distribute and communicate them among their subordinates.

(G.R., F.D., 720 of 7-3-25.)

2. *Statements of Budget Requirements*

694. Approximate requirements under each of the items entered in the Budget should be filled in the following form. The forms should be submitted to the Inspector-General of Police or the Deputy Inspector-General of Police, as the case may be, along with the report on budget requirements.

Statement showing budget requirements under the several heads during the ensuing year in the district of

Name of head	Average sanctioned allotment for the last three years	Sanctioned budget allotment for the current year	Average actual expenditure for the last three years	Actual expenditure for last year, namely, 19 . 19	Approximate estimated expenditure for	Allotment proposed for the ensuing year	Remarks
1	2	3	4	5	6	7	8

695. Arms and accoutrements should be budgetted for separately, while handcuffs, bugles and targets should be budgetted for together, thus :—

(I.G.P., 2489 of 27-3-97.)

(1) Particulars regarding the amounts proposed under arms and accoutrements should be given in the following forms :—

Description of arms	Total Number of men who should be armed	Number of men already supplied with arms	Arms to be supplied					Remarks
			Number of men to be supplied	Date of the supply of articles it is proposed to replace or whether it is an additional supply	Cost per article	Actual amount required	Amount proposed in the Budget	
1	2	3	4	5	6	7	8	9

Description of accoutrements	Total force accoutred	Number of men who are already supplied with accoutrements	Accoutrements to be supplied				Amount proposed in the Budget	Remarks
			Number of men to be supplied with accoutrements	Date of the supply of accoutrements it is proposed to replace or whether it is an additional supply	Cost per article	Actual amount required		
1	2	3	4	5	6	7	8	9

(2) Particulars regarding the amounts proposed under handcuffs, bugles, targets, etc., should be given in the following form :—

Name of article	Total number of articles in the stores	Number now required	Cost per article	Actual amount required	Amount proposed in the Budget	Reasons for applying for additional article
1	2	3	4	5	6	7

3. *Customs Duty on Imported Stores*

696. (1) In the case of payment issues customs duty will be charged on imported ordnance stores as well as on stores manufactured at ordnance factories at the rates given below :—

(*a*) ·476 bore musket complete with accessories. (*b*) ·303 rifles complete with accessories. (*c*) Ball, buckshot and blank cartridges for (*a*). (*d*) Ball, blank and dummy cartridges for (*b*). (*e*) Ball and blank cartridges for pistols (Webley). (*f*) Component parts of arms for (*a*) & (*b*) above.	29 per cent. of the stock book rate.
(*g*) Armourer's tools. (*h*) Rangoon oil.	14 per cent. of the stock book rate.
(*i*) Bandoliers. (*j*) Pistols.	29 per cent. of the stock book rate.

(2) Necessary provision to be made in the budget estimates should be calculated at these rates.

(I.G.P., 123 of 21-8-26.)

4. *Posts held in Abeyance*

697. (1) A post held in abeyance may be budgetted for, but while doing so, possibilities for the ensuing year should be considered and a

deduction made on account of "probable savings" unless the post is very likely to be revived during the ensuing year. Whenever a post has been held in abeyance for two years or more the Department concerned should consider the question of abolishing the post and submit a report to the Finance Department.

(2) If it is decided to revive posts held in abeyance for two years or more the concurrence of the Finance Department should be obtained before doing so.

(G.R., F.D., P-70 of 18-6-26.)

(3) When making budget provision for sanctioned cadres in Part I of the Budget Estimates, deductions for probable savings should also be made for probable vacancies in the cadres during the ensuing year, a list of posts held in abeyance and of probable vacancies in the cadres being appended to the estimates.

(G.R., F.D., P-70 of 2-9-26.)

Note.—The practice of providing in full for posts, which have been held in abeyance or kept vacant for a long time, leads to serious overbudgetting. The orders contained in the above rule should therefore be carefully observed.

(Govt. Cir., F.D., 4156 of 7-7-26.)

5. *Scrutiny of Estimates to prevent excessive Budgetting*

698. The state of the public finances demands the utmost economy and officers concerned are warned against the too common assumption that the current year's estimates can be taken without further scrutiny to be the starting point for those of next year. Every controlling officer is enjoined personally to scrutinize with thoroughness the estimates of each year before making them the basis of his budget demands; and to remove every doubtful item. Carelessness in this respect must lead either to wasteful expenditure or to excessive budgetting hardly less wasteful.

(G.R., F.D., 270 of 7-9-25.)

6. *Unforeseen Expenditure—Additional Police*

699. (1) The Inspector-General of Police makes a lump arbitrary provision for *unforeseen expenditure* on account of police establishments supplied to private companies and persons at their expense and to additional police establishments imposed at the cost of villagers. This is in addition to the provision usually made in each individual budget every year by Superintendents for establishments existing at the time the budgets are framed by them.

(2) Whenever any such staff, for which no budget provision exists, is provided by the Superintendent of Police, the cost thereof, debitable to the lump provision during the year, should be reported to the Inspector-General of Police to enable his office to watch the progress of expenditure.

(G.R., H.D., 7549-D of 6-5-25 and I.G.P., 47 of 9-6-25.)

Note.—As separate provision is made on account of clothing to policemen supplied to private companies, etc., monthly receipts on account of clothing should not be taken into consideration in working out the available clothing grant under District Executive Force. Their bills for clothing should be preferred separately and debited against the provision made therefor under the sub-head "Police supplied to private companies."

(A. G. Bom. Letter T-A-11A-Poona 9-847 of 10-6-26 and I.G.P., 84 of 2-7-26.)

7. Charges connected with Land and Buildings

700. (1) Departmental construction should in future be limited to chowkies, village police patrol shelters, rifle butts and similar really petty departmental constructions, residential quarters for the police at outposts being entrusted to the Public Works Agency, by whom alone they can be properly and economically built to the new standard type. Provision for the items of petty departmental construction specified above may be made by Superintendents of Police.

(G.R., J.D., 505 of 28-1-08.)

(2) The work of maintenance of buildings, etc., departmentally constructed should be carried out by the Civil Department which constructed the building. Provision for expenses on account of petty repairs should be based, as far as possible, upon the average of the ordinary expenditure for this purpose for the last three years.

Note—Petty repairs.—When the proposed amount under this head exceeds the average expenditure for the past three years, an explanation should be furnished regarding the excess.

(3) All works (original or repairs) provided for in the Civil Budget under Appendix 5 Rule 3 of the Civil Account Code should be carried out departmentally, the professional advice of the local Public Works officers being obtained if necessary.

(4) No work should be provided for in the Civil Budget if it is to be executed by the Public Works Agency. Works to be executed by the Public Works Agency will be governed by the orders in force relating to the provision of Major and Minor works from the Public Works grant.

(G.R., F.D., 186 of 19-1-03.)

(5) The cost of construction of temporary huts necessitated by outbreaks of cholera amongst the police is debitable to "Petty Construction."

(6) When making budget provision under "Petty Construction Works," Superintendents of Police should see that proper preliminaries such as the selection of suitable sites, preparation of plans, estimates and agreements and selection of contractors to execute works, are arranged in good time so that as soon as the grants are notified the works can be started.

(I.G.P., 2099-C of 7-2-14.)

701. It is not intended to make any alterations in the lists of buildings repaired by the Public Works Department. Buildings now in charge of that Department for repairs will so continue, until otherwise ordered, but in the case of new constructions, the standing orders to which attention has been directed in Government Resolution No. 186, dated 19th January 1903, Financial Department, will be acted upon in future, and the incidence of repair charges will then follow that of the original construction in the absence of any specific orders to the contrary.

(G.R., P.W.D., 144-A-482 of 13-3-95 and G.R., F.D., 186 of 19-1-03.)

702. Under the orders of Government contained in their Resolution in the Revenue Department No. 7751, dated the 25th September 1905, land is, in all cases, to be acquired through the Collector or the Land Acquisition Officer, who after making an award, draws the amount to

be disbursed to the payee from the treasury as an advance, and, after making the payment, forwards the payee's receipt to the Treasury Officer in adjustment of the advance (*vide*—Article 14 under Appendix 7 on page 137 of the Civil Account Code). The Treasury Officer forwards the receipt with his monthly account to the Accountant General who then debits the amount to the district grant for "Compensation for Land." Under this procedure Superintendents of Police have no occasion to draw money from the treasury or to submit detailed bills in regard to compensation for land.

(I.G.P., 14593-B of 5-9-14.)

703. The entire cost of police administration is to be borne by Provincial Funds in the Civil Department, and in future police employed on public works, will be charged to the head "Police" in the Civil Budget and the *per contra* credit taken from the Public Works Department will be dispensed with.

8. *Cost of Village Police*

704. The cost of the village police hitherto debited partly to the head "5-Land Revenue" and partly to the head "26-Police" should be debited to the head "22, General Administration 'E' District Administration—other Establishments."

(G.R., H.D., 1648 of 15/16-8-23.)

II.—Intimation of Grants

705. As the Accountant General now conducts appropriation audit against the primary units and the secondary units "Travelling Allowances" and "Contract Contingencies" under each controlling officer only, the Controlling Officers should be informed that it is not necessary to send to the Accountant General the distribution statements of all the fluctuating grants. The statements showing distribution of the grants for travelling allowance and contract contingencies of each controlling officer should, however, be furnished to him.

(G.R., F.D., 720 of 15-1-27.)

III.—Check over Expenditure

706. Heads of Departments should report to Government in the Finance Department, through the Accountant General, Bombay, by 15th December every year, any probable alteration in the budgetted figures of revenue and expenditure of the year closing on the 31st March.

(G.R., H.D., P-19-E of 29-11-22.)

707. With a view to watch the progress of expenditure against the sanctioned budget grants, Heads of Departments under the Home Department are required to submit to Government returns, in the form appended to the Government Circular noted below, for the 2nd, 3rd and 4th quarters of each financial year. These statements should be submitted punctually at the end of each quarter and the following instructions should be followed in submitting them :—

(1) The statements should contain information about grants controlled by the Home Department only.

(2) They should be submitted to Government within 15 days after the expiry of the quarter to which they relate, copies being at the same time forwarded direct to the Accountant General, Bombay.

(3) The grants under the various budget heads should not be mixed up but should be shown separately.

(Govt. Cir., H.D., 6430 of 28-6-26.)

708. (1) Heads of offices to whom allotments from budget grants are made should watch expenditure closely and effect all possible economies.

(G.R., F.D., 720 of 8-9-21.)

(2) No Department of Government should sanction allotments later in any year than the 15th of February, except in urgent cases and provided that the spending officers themselves feel certain of being able to utilise them. Controlling officers will be held responsible for the prompt surrender of lapses or savings as soon as such lapses or savings can be foreseen.

(G.R., F.D., 5239 of 27-1-27.)

709. As the departmental controlling officers are to furnish the Accountant General, Bombay, with figures of expenditure under the primary unit "Pay of Officers," all disbursing officers should furnish the office of the Inspector-General of Police with an additional statement of expenditure relative to this primary unit under the following detailed heads :—

Non-voted

Pay of Deputy Inspector-General.

Pay of Superintendent of Police (including special pay and overseas pay if paid in rupees in India).

Pay of Assistant Superintendent of Police (including special pay and overseas pay if paid in rupees in India).

Voted

Pay of officiating Superintendent of Police (promoted from among Deputy Superintendent of Police) including special pay.

Pay of Deputy Superintendents of Police (including special pay).

Pay of Inspectors (including special pay).

Pay of Prosecutors above efficiency bar (including special pay).

Note.—In all these cases gross amounts are required and not net.

The compilation of this information will necessitate the collection of figures by Superintendents of Police in regard to officers not directly attached to the Superintendent's office (*viz.*, Sub-Divisional Officers, Sub-Divisional Inspectors and Prosecutors) and this should be done. The Accountant General has agreed that it is not necessary to include information in respect of officers on leave even though they draw their leave salary in India.

(I.G.P., 10 of 31-1-27.)

PART III.—CONTINGENCIES

I.—Account Classification

710. (1) All charges arising in any district must be either budgetted for or unforeseen. Charges budgetted for are of four kinds, *viz.*:—

(*i*) Pay of Officers.
(*ii*) Pay of Establishment.
(*iii*) Allowances, Honoraria, etc.
(*iv*) Contingencies.

(2) Contingencies are divisible into four kinds, *viz.* :—

(*a*) Audited but not countersigned grant ;
(*b*) Countersigned grant ;
(*c*) Contract grant ;
(*d*) Grant for special contingencies.

Note.—Definitions of these contingencies are given in rule 80 on page 29 of the Financial Rules under Devolution Rule 37 (*e*).

711. (1) When communicating to the disbursing officers the amounts placed at their disposal, the departmental controlling officers should intimate to the disbursing officers the complete account classification of each class of expenditure, *i.e.*, they should intimate to the latter the major and minor heads, the primary units and the detailed heads as shown in the detailed budget. The disbursing officer, when presenting a bill at a treasury in order to obtain money for any particular item of expenditure, should also enter in the bill the complete account classification communicated to him by the controlling officer. If there are no instructions and space for recording the details of account classification on the forms now in use the details should be entered in manuscript.

(G.R., F.D., 2613 of 7-9-25.)

(2) The Accountant General, Bombay, has intimated that the following account classifications should be entered on the reverse of the bills for different kinds of advances shown against them :—

Account Classification	Nature of Advance
(1) General Provident Fund ..	General Provident Fund Advance.
(2) Advances repayable—Civil Advances—Objection Book Advance.	Advance of pay on transfer or return from leave (Article 159, Civil Account Code).
(3) Travelling Allowance ..	Advance of Travelling Allowance on transfer (Article 159, Civil Account Code).
(4) Loans and Advances by Central Government—Advances to $\frac{\text{gazetted}}{\text{non-gazetted}}$ officers for purchase of $\frac{\text{motor-cars.}}{\text{cycles.}}$	Advance for the purchase of motor-cars and motor-cycles (Article 156, Civil Account Code).
(5) Advances to $\frac{\text{gazetted}}{\text{non-gazetted}}$ officers for conveyance.	Advance for the purchase of other conveyances (Article 156, Civil Account Code).

Account Classification	Nature of Advance
(6) Loans and Advances by Central Government—House Building Advances.	Advance for house-building (Article 155, Civil Account Code).
(7) Advances repayable—Civil Advances—Advances for oversea passages.	Advance for passages (Appendix 8-B to the Civil Account Code inserted by correction slip No. 132).

(A.G., Bo. Letters T. M.—1774 and T. M. 29-2-1934 of 29-10-26 and 25-11-26.)

II.—Distribution of Contingent Grants

712. (1) In future lump grants will be placed at the disposal of the controlling officers for :—

(*a*) Contract contingencies, and

(*b*) Other contingencies under the various minor heads.

The controlling officer will have power to distribute and, if necessary, to redistribute these grants. The distribution of " Contract Contingencies " among the various disbursing officers should be communicated to the Accountant General and Government in the Finance Department, through the Home Department by the Controlling Officer. Any transfers between (*a*) and (*b*) above, ordered in accordance with the powers of reappropriation of controlling officers, should also be similarly communicated to the Accountant General and to Government. The distribution under (*b*) need not be communicated to the Accountant General or to Government.

(2) The items " Conservancy charges, " " Pay of Menials " and " Telephone charges " have been transferred from " Contract contingencies " to " Audited but not countersigned " contingencies, the item " Lighting charges of patrol lanterns " from " Miscellaneous " under " Audited but not countersigned " contingencies to " Contract contingencies " and the item " Rewards to private persons " has been added under " Audited but not countersigned " contingencies.

(3) The following regrouping of contingent grants is sanctioned :—

1. *Audited but not countersigned Grant*

(1) Bands, Gymnastic Competition (I. D. A. C.), gymnastic apparatus, medicines and chemicals, refund of law expenses, handcuffs, bugles and targets, prison van contingencies, kit carts and any other items not specifically mentioned under any other group	.. Miscellaneous.
(2) Petty repairs	.. Petty Repairs.
(3) Arms, component parts of arms, ammunition, conveyance charges of ordnance stores, armourers tools, rebrowning of arms	.. Ordnance Stores.

(4) Accoutrements	.. Accoutrements.
(5) Purchase of horses and equipments and upkeep	.. Purchase of Horses and Equipments and Upkeep.
(6) *Post-mortem* examination charges	.. *Post-mortem* Examination Charges.
(7) Allowances to witnesses ..	.. Allowances to Witnesses.
(8) Accommodation to police in infected areas	.. Accommodation to Police in Infected Areas.
(9) Service, postage and telegrams	.. Service, Postage and Telegrams.
(10) Water-supply	.. Water Supply.
(11) Rates and Taxes ..	.. Rates and Taxes.
(12) Clothing charges ..	.. Clothing Charges.
(13) Rewards to private persons	.. Rewards to Private Persons.
(14) Conservancy charges ..	.. Conservancy Charges.
(15) Pay of menials	.. Pay of Menials.
(16) Telephone charges ..	.. Telephone Charges.

(G.R., H.D., 5228 of 24-6-26.)

Note.—Form General No. 21 should be used for drawing money under the several grants mentioned above, the details of the charges being furnished on the reverse of the bill.

(I.G.P., 149 of 13-11-26.)

2. *Countersigned Grant*

The only grant under this head is " Petty Construction. "

3. *Contract Grant*

(1) Secret service.
(2) Charges for killing stray dogs.
(3) Purchase of carpets.
(4) Purchase of furniture.
(5) Repairs to tents.
(6) Carriage of tents and records.
(7) Hot weather establishment.
(8) Purchase of books.
(9) Petty supplies.
(10) Lighting charges (including lighting of patrol lanterns and of Bhamburda Police Lines).
(11) Repairs to bicycles

4. *Grant for Special Contingencies*

(1) Rents.
(2) Purchase of land.
(3) Purchase of tents.
(4) Customs duty on imported stores.
(5) Purchase of revolvers.
(6) Fees to handwriting experts.

(G.R., H.D., 5228 of 24-6-26.)

713. The items of *rewards and fees* paid to Government servants should be classified under the head "*Allowances, honoraria, etc.*" instead of under "*supplies and services.*" "*Escort charges*" paid in cash are also to be treated in the same way as ordinary travelling allowances and debited under the head "*Allowances, honoraria, etc.*"

Note.—Rewards given to private persons for information in furtherance of the special aims of any department should be classed as "Contingencies" and not as "*Allowances and honoraria.*"

(G.R., F.D., 2603 of 6-9-23 and 2603 of 18-2-26.)

III.—Method of Recording, and Control over, Expenditure

714. (1) Contingent registers should be maintained in 2 parts :—

Part I—for audited but not countersigned grants and for countersigned grants.

Part II—for contract grant (showing the expenditure separately as at present in regard to each item comprising the contract grant) and for special contingencies.

At the end of each month (*i*) totals should be struck across the page (*ii*) progressive totals up to the end of the month concerned, and (*iii*) the balance available should be shown, all these three sets of figures being written in red ink.

(2) Forms A and B, printed as accompaniments to the Government Resolution noted below give the disbursing officer in a concise form full information as to how his travelling allowance grant is being spent. Any abnormal expenditure in any month at a Police Station will constitute a ground for enquiry into the cause for such increase. Superintendents are expected to scrutinise these figures closely with a view to checking unjustifiable expenditure.

(G.R., H.D., 5228 of 24-6-26.)

Notes.—(*i*) Expenditure under "Railway Warrants" should be checked in the same way as that under "Travelling Allowance" by means of the above forms.

(*ii*) Expenditure under "Travelling Allowance and Railway Warrants" will be watched together by the Accountant General and not separately as before.

(I.G.P., 3 of 13-1-25.)

715. The following procedure should be followed regarding control over expenditure under "Contract Contingencies" :—

(1) If the allotment for Contract Contingencies placed at the disposal of a disbursing officer is exceeded in any year the officer concerned should be held personally responsible and his grant for the following year should be reduced by a corresponding amount. The amount thus reduced should be transferred to a reserve which should be maintained by, and placed at the disposal of, the departmental controlling officer.

(2) If any savings accrue in the sanctioned allotment of the officer in any year, they should be made available for expenditure at any time within the contract grant period, when they are actually required by him. To give effect to the principles mentioned above, controlling officers should maintain a *proforma* account in form No. 1 accompanying Government Resolution, Finance Department, No. 2525 of 25th June 1924.

(G.R., F.D., 2525 of 25-6-24, 2613 of 27-3-25 and 2613 of 7-9-25.)

(3) As controlling officers are not authorised to reappropriate amounts from one minor head to another, they should watch the state of the reserve kept at their disposal by maintaining a statement in form No. 2 accompanying the Government Resolution quoted above.

(4) Disbursing officers should report to their controlling officers the contract contingent expenditure incurred by them each month and controlling officers in their turn should maintain a register showing the progress of expenditure incurred by subordinate officers in forms Nos. 1 and 2 accompanying Government Resolution, Finance Department, No. 2613 of 27th March 1925.

(5) Monthly statements showing the expenditure incurred out of the contract grants by all subordinate disbursing officers should be furnished to the audit office by the controlling officers.

• (G.R., F.D., 2525 of 25-6-24, 2613 of 27-3-25 and 2613 of 7-9-25.)

716. The following procedure is prescribed regarding detailed audit of contingent expenditure :—

(1) The Accountant General will watch the progress of expenditure under the primary units laid down in Government Resolution, Finance Department, No. 1113 of 16th May 1922. They consist of the lump sums placed at the disposal of the Head of a Department for distribution among the subordinate heads.

(2) The removal of the check hitherto exercised by the Accountant General through his audit registers will lead to excess under various primary units if the progress of expenditure under the detailed heads is not properly watched by the departmental controlling officers. The ultimate responsibility for keeping expenditure within the grant lies with these officers and not with the Accountant General. When the Head of a Department hears from the Administrative Department of the Secretariat that a certain sum of money is allotted to him under any primary unit, he will proceed to distribute this amount among his subordinate officers. It follows that he will have to see that the amount so allotted to any officer is not exceeded without permission and for this purpose he will require from each subordinate officer a statement of his expenditure for the month and of his total expenditure up to date. This statement, form No. 1, accompanying Government Resolution, Finance Department, No. 2613 of 27th March 1925, must be despatched by the subordinate disbursing officer as soon as possible after the close of the month. The controlling officer should, on receipt of these statements, post them at once in form No. 2 accompanying the same Government Resolution. Notes regarding reappropriations or transfers of grants which must be taken into account in working out the available monthly grant should be made at the foot of this register. No disbursing officer should be allowed to exceed, under any of the detailed heads of the primary units, the quota of his allotment available for expenditure in any one month.

Note.—The above orders apply to all classes of expenditure and not to contingent expenditure only. Accordingly all disbursing officers should report to the controlling officers monthly expenditure incurred by them under all the detailed heads subordinate to each primary unit for which they are responsible.

(3) Budget grants which are shown in lump and which are at the disposal of more than one controlling officer will be distributed by the administrative departments among the various controlling officers who will then watch the appropriations within primary units as mentioned in sub-rule (2) above.

(4) The Accountant General should conduct appropriation audit against the following secondary units :—

(*a*) Travelling allowance, and

(*b*) Contract Contingencies.

Note.—The audit office should conduct appropriation audit of expenditure on contract contingencies against each controlling officer only. The above orders do not supersede the orders contained in rule 715 of this chapter.

(5) Controlling officers should send, so as to reach the Accountant General not later than the 20th of the month following that to which the accounts relate, a statement (in the form appended to the Government Resolution noted below) of expenditure by primary units. The latter will check the figures in the statement with the figures in his books. The differences, if any, should be jointly reconciled by the Accountant General and the officers concerned.

(G.R., F.D., 2613 of 7-9-25.)

717. With a view to watch the progress of expenditure against the sanctioned budget grants, Heads of Departments under the Home Department should submit to Government, in the form appended to the Government Resolution quoted below, returns for the 2nd, 3rd and 4th quarters of each financial year. These statements should be submitted punctually at the end of each quarter and the following instructions should be followed in submitting them :—

(*i*) The statements should contain information about grants controlled by the Home Department only.

(*ii*) They should be submitted to Government within 15 days after the expiry of the quarter to which they relate.

(*iii*) The grants under the various budget heads should not be mixed up but should be shown separately.

(G.R., H.D., 6430 of 28-6-26 and 28-7-26.)

718. (1) In accordance with the rules regulating the financial arrangements of the Provincial Government under the reformed constitution, it is essential that no expenditure should be incurred in excess of or without budget provision, unless and until a reappropriation of funds has first been sanctioned by the proper authority. The rules regulating reappropriations are as follows :—

(*a*) No reappropriation from one budget grant to another can be sanctioned except by the Legislative Council.

(*b*) Reappropriations from one portion of a grant to another portion of the same grant can be sanctioned by the Financial Department.

(*c*) Reappropriations from one portion of a minor head to another portion of the same minor head can be sanctioned by the Member or Minister in charge of the grant to which the minor head belongs ; provided that the charge to meet which the reappropriation is required is non-recurring.

(*d*) With the previous sanction of the Financial Department a Member or Minister can delegate his powers under (*c*) above to any officer or class of officers.

(*e*) A copy of any order sanctioning a reappropriation either by a Member or Minister under (*c*), or by an officer to whom the power has been delegated under (*d*), must be sent to the Financial Department as soon as the order is passed.

For the purpose of (*c*) minor heads should, for the present, be taken to be as printed in the Civil Budget Estimate.

The above rules supersede all existing orders on the subject, and particularly all orders which may be in force at present delegating certain powers of reappropriation to heads of departments or other departments. All such orders are hereby cancelled, though it will be open to the Financial Department to sanction a fresh delegation by the Member or Minister concerned, as explained in (*d*) above, if a proposal to that effect is submitted to it.

(2) From the above rules it follows that the existing orders which prescribe that all proposals for new expenditure must always be accompanied by a statement pointing out a definite reappropriation of funds, and which forbid an officer to incur unbudgetted expenditure in anticipation of sanction, or to exceed his budget grants, must in future be far more strictly observed than they have been hitherto. Contravention of these orders has been particularly noticeable in the case of contingent grants, which have frequently been exceeded several months before the close of the year. In order to ensure that such excess expenditure is not incurred in future, officers concerned should see that their expenditure from these grants in any one month does not exceed the proportionate monthly quota of the whole grant. If this rule is observed, there should ordinarily be no justification for exceeding the grant before the end of the year. In any case the Governor in Council desires to impress on all concerned the imperative necessity of seeing that no expenditure is incurred which has not been previously sanctioned by Government and which is not covered by a definite allotment of funds for the purpose either in the budget or by reappropriation.

(G.R., F.D., 263 of 13-4-21.)

719. Controlling officers should scrutinise the grants placed at their disposal in the manner indicated in paragraph 3 of the Accountant General's letter No. H.A.-2429 of 1st April 1926, printed in the preamble of the Government Resolution noted below, before applying to Government for sanction to reappropriations.

(G.R., F.D., 2613 of 4-6-26.)

Note.—Attention in this respect is invited to Rules 88 and 89 on pages 31 and 32 of Financial Rules under Devolution Rule 37 (*e*).

720. (1) All Superintendents of Police, the Principal, Police Training School, Nasik, and all Deputy Inspectors General of Police, should submit, to the Inspector-General of Police, punctually in the first week of the month following that in which expenditure is incurred, statements of expenditure, item by item, in respect of each of the primary units as shown in the list accompanying the Inspector General's circular noted

below. For ready reference the detailed heads or items subordinate to each primary and secondary unit are grouped in the list against each primary unit.

(2) The statement of expenditure on account of contract contingencies should be in form No. 2 accompanying Government Resolution, Finance Department, No. 2613 of 27th March 1925 and statements of expenditure under all primary units should be in form No. 1 accompanying the same Government Resolution.

(I.G.P., 35 of 14-5-25.)

Notes.—(*i*) The amount to be shown in the statement in respect of money drawn on abstract bills should be *net* after taking into account the refund of an undisbursed amount, if any, in connection with previous abstract bills. The amount refunded (as undisbursed) should be deducted from the amount of the detailed head which was overcharged when it was originally drawn on an abstract bill and the net amount only should be shown under that head, *e.g.*, a sum of Rs. 500 was drawn on an abstract bill in April 1925 for payment of rewards. The whole of this sum should be shown under "Rewards" in the statement for that month. Subsequently if, in May 1925, a sum of Rs. 50 is refunded as undisbursed amount, it should be accounted for in the statement for May 1925, by deduction from expenditure for that month under "Rewards."

(I.G.P., 4 of 21-1-26.)

(*ii*) Five separate statements should be sent one for each primary unit and one for contract contingencies, giving totals under each statement in the order specified in the circulars quoted below.

(I.G.P., 54 of 29-6-25 and 107 of 3-8-26.)

(3) Information is required in respect of "Pay of officers," though this is an undistributed grant under "Pay of establishment," "Allowances, honoraria, etc.," and "Contingencies."

(4) The grants sanctioned for "Pay of officers" and for "Pay of Prosecutors below the efficiency bar, Sub-Inspectors and Sergeants" will not be distributed. Expenditure incurred on their account as reported by each Superintendent will be watched in the Inspector General's office against the total provision. The gross pay drawn by these officers should be shown under "Pay" and the various allowances (gross) shown under the respective items.

(5) The utmost care and accuracy must be exercised in supplying these figures as any difference between the figures compiled in the Inspector General's office from such returns and the figures posted in the Accountant General's registers from the vouchers received with Treasury accounts will lead to avoidable and troublesome correspondence.

(I.G.P., 35 of 14-5-25.)

Note.—Police Prosecutors above the efficiency bar and Inspectors having been declared to be gazetted officers, the figures of expenditure on account of the pay and duty allowance (special pay) of these officers which will be classed under "Pay of officers" should be reported in the monthly statements of expenditure in the form for "Pay of officers." The allowances of these officers come under the primary unit "Allowances, honoraria, etc.," and are not affected by this. They should continue to be shown as before.

(I.G.P., 85 of 6-7-26.)

721. (1) Officers responsible for the control of grants shall keep themselves closely informed of the rate of expenditure from them so as to obviate the possibility of their being exceeded before the close of the financial year or of recommendations being made which may involve expenditure which the grants are not calculated to meet.

(2) The urgent necessity for closer financial control is not to be ignored. The sanction of expenditure beyond the limits of the police budget lies with the Legislative Council. Against its refusal of sanction there is no appeal and the officers responsible for control will be liable for excess expenditure.

(3) The principle which it is intended to apply in all cases will be to apportion provincial grants between districts, reserving a small amount to meet unforeseen contingencies, and then to require Superintendents by the monthly examination of all grants to regulate expenditure conformably to resources throughout the year.

(I.G.P., 17-B of 19-8-21.)

IV.—Discretionary Grant

722. (1) The term " discretionary grant " applies only to grants placed at the disposal of an officer for general purposes of public utility and not restricted to a definite service head.

(2) Grants placed with heads of offices as reserves for the distribution of funds among subordinate officers under a specific service head should be re-named " reserves at the disposal of the head of the department." These grants should be provided under the same major and minor heads as the specific detailed heads of expenditure for which the reserves are intended and expenditure should be debited to the specific detailed heads concerned.

(G.R., F.D., 1746 of 26-10-23.)

Note.—The power to supplement from these reserves the grants at the Inspector General's disposal and those of his subordinates for meeting unforeseen expenditure debitable to the same minor head is delegated to the Inspector-General of Police, provided no recurring liability is involved.

(G.R., H.D., 4309 of 14-5-24.)

V.—Receipts under the XIX Police Budget

723. The receipts under the following items are credited to the XIX Police Budget :—

(1) Cash Receipts under the Arms Act.

(2) Fees, fines and forfeitures (*vide* footnote below*).

(3) Miscellaneous (includes recoveries not taken by deduction from the charges, such as recoveries for clothing and recoveries from special police for supplies, provisions, etc.).

(4) Recoveries of service payments (recoveries on account of overpayments in previous years).

(5) Contribution for railway police.

*Includes infanticide receipts, cattle pound receipts, receipts on account of public conveyances under the Public Conveyances Act and fees for licenses for storing petroleum and any other fees levied for services controlled by the Inspector-General of Police.

(I.G.P., 22 of 8-4-27.)

VI.—Reappropriations

724. (1) The powers of reappropriation of funds delegated by Government to officers in the Police Department are as follows :—

(*a*) that savings under primary units, " pay of officers " and " pay of establishments " should not be reappropriated to other classes of expenditure ;

LIBRARY

(*b*) that it will be open to Government in any time of financial pressure to suspend the exercise of the delegated powers ;

(*c*) that only such reappropriations, as do not involve undertaking a recurring liability, can be sanctioned by the officers concerned and that reappropriations to meet new recurring expenditure can be sanctioned only by Government or by the Legislative Council.

(2) Immediate intimation should be conveyed to the Accountant General direct and to the Finance Department through the Administrative Department of the Secretariat concerned, of all reappropriations of funds sanctioned.

(G.R., H.D., 10611 of 27-10-211)

Notes (*i*)—It is not necessary to send intimations to the Finance and Home Departments or to Accountant General about the transfers of grants between the detailed heads under the primary unit " Allowances, Honoraria, etc." other than additions to and transfers from " Travelling Allowance (voted)."

(G.L., H.D., 5228-II-D of 9-10-26 and I.G.P. 142 of 20-10-26.)

(*ii*) Whenever any transfers of grants from one detailed head to another within the same primary unit are sanctioned by the Inspector-General of Police under " Pay of Officers " and " Pay of Establishment " intimations thereof need not be sent to the Accountant General, Bombay or to Government.

(G.R., H.D., 1297-II-D of 22-1-27 and I.G.P. 9 of 29-1-27.)

(*iii*) Heads of Departments need not send intimations to the Accountant General and to Government of reappropriations of funds between grants placed at their disposal for several sub-heads under the same primary unit of appropriation. They should, however, send intimations to the Accountant General, of transfers of funds affecting either of the secondary units " Travelling Allowance " or " Contract contingencies."

(G.R., F.D., 1238 of 30-3-27.)

(3) A complete set of orders regarding the powers of reappropriation and transfer of funds exercised by the officers of the police department in respect of votable items only is given below for the information and guidance of all disbursing officers. These powers may be exercised, intimations of the transfer of funds being furnished to the Inspector-General and the Range Deputy Inspector-General of Police.

Definitions

(4) A recurring liability is one which extends beyond the year in question.

(5) Reappropriation means transfer of funds from one primary unit of appropriation to another.

Explanations

(6) Major Head—26 Police is the Major Head concerning the Police Department.

(7) The Minor Heads which concern the Police under the Inspector-General of Police are—

26-B—Superintendence—
(Inspector-General and Range Deputy Inspectors-General.)

26-C—District Executive Force—
(20 districts, Criminal Tribes Settlement establishment.)

26-D—Police Training School.

26-F—Special Police—
(Dangs, Bhil Nemnuk and Mewas Police.)

26-G—Railway Police.

26-H—Criminal Investigation Department.

(8) Primary units of appropriation coming under the above minor heads are :—

Pay of officers,
Pay of establishment,
Allowances, honoraria, etc.,
Contingencies.

Powers of the Inspector-General

(9) These powers are confined to the following primary units of appropriation under one and the same minor head :—

(*a*) Pay of officers.
(*b*) Pay of establishment.
(*c*) Allowances, honoraria, etc.
(*d*) Contingencies.

(10) With the following exceptions, *viz.*, that the Inspector-General cannot—

(*i*) reappropriate funds from " Pay of officers " and " Pay of establishment " to any other primary unit ;

(*ii*) reappropriate funds required for recurring expenditure from one primary unit to another ; or

(*iii*) supplement the contract grant from savings under any other detailed head, he is at liberty to sanction any reappropriation from one primary unit to another, or to transfer funds within the same primary unit.

(11) Subject to the above restrictions he can transfer—

(1) funds from any detailed head to any other head, and can provide funds for recurring expenditure if within the same primary unit ;

(2) funds from any other primary unit to the primary units " Pay of officers " and " Pay of establishment ; "

(3) savings from contract grants to any other detailed head ; and

(4) funds originally provided for recurring expenditure for non-recurring purposes.

Deputy Inspectors-General of Police

(12) The powers of the Deputy Inspector-General are confined to the transfer of funds under " Petty construction and Repairs " from one district to another. This includes transfer from " Petty construction " to " Petty Repairs " and *vice versa*.

Superintendents of Police

(Including the Principal, Police Training School)

(13) The powers of a Superintendent are confined to transfer between—

Bands,
Gymnastic apparatus,
Medicines and chemicals,
Refund of law expenses,
and any other items not specifically mentioned in any other groups in Government Resolution, Home Department, No. 5228, dated the 24th June 1926 ;
Handcuffs, bugles and targets,
Prison Van and Motor-car contingencies,
Kit carts,

Petty repairs,
Ordnance stores,
Accoutrements,
Purchase of horses and equipments and upkeep,
Post-mortem examination charges,
Allowances to witnesses,
Accommodation to Police in infected areas,
Service postage and telegrams,
Water-supply,
Rates and taxes,
Clothing charges,
Conservancy charges,
Pay of menials,
Telephone charges,
Rewards to private persons.

Additional Items

For Railways

Interest and maintenance charges of Railway saloons,
Rents for Railway quarters occupied by the Police.

For Police Training School

Gymnastic competition (Inter-District Athletic Competition), prizes to students.

For Criminal Investigation Department

Subscription to newspapers.
Special Secret Service.

Note.—In the Criminal Investigation Department, the Deputy Inspector-General of Police, Criminal Investigation Department, will exercise the powers of a Superintendent of Police so far as his "Audited but not countersigned contingent grants" are concerned.

(14) The Superintendent can also readjust expenditure among the different items of the contract grant.

(G.Rs., H.D., 10611 of 27-10-21, 2123 of 14-11-24, 5228 of 24-6-26 and 9761-II of 26-10-26 and I.G.P., 1 of 3-1-27.)

VII.—Miscellaneous Rulings relating to Contingent Charges

1. *Charges in connection with Post Mortem Examinations*

725. Charges incurred in sending articles to the Chemical Analyser to Government and charges for conveying dead bodies to dispensaries should be considered as "*Post mortem* examination charges," but the former should, under Government Resolution No. 2562, dated 20th August 1874, Financial Department, be paid for by the officer despatching them from the non-contract grant "*Post mortem* examination charges" and the latter from the contract grant.

(I.G.P. 9801 of 14-12-91 and G.R., H.D., 5228 of 24-6-26.)

2. *Powers of Police Officers to sanction Expenditure under Petty Construction*

726. The power to sanction expenditure and transfer allotments for petty construction from one work to another up to an amount of Rs. 200 should be exercised by Superintendents of Police, and similar powers in respect of amounts above that limit, as well as the power of sanctioning petty construction costing more than Rs. 200, should hereafter be exercised by Deputy Inspectors-General of Police instead of by District Magistrates.

727. Allotments sanctioned for petty construction and repairs to departmental buildings and current repairs to isolated police buildings should be fully utilized and to the best advantage before the end of each financial year. At the same time care should be taken not to exceed the amount allotted in view of the very rigorous restrictions imposed by Government Circular, Finance Department, No. 263 of 13th April 1921.

3. *Subsistence Allowance to Witnesses*

728. The grant for " allowances to witnesses " is to be utilised in paying travelling allowance to witnesses attending police enquiries in cognizable cases, the payment being restricted to witnesses in poor circumstances of the lower class who are not Government servants, and refused to those whose statements are considered to be clearly false. The amount should, in no case, exceed 8 annas *per diem* authorized by the High Court of Bombay.

(I.G.P. 9123-B of 21-6-11, Rule 18, p. 14 of the High Court Cir. Order Book of 1925.)

4. *Powers of Police Officers to purchase Books, Newspapers, etc.*

729. (1) The power to purchase for their own use books, newspapers and other publications and to sanction such purchases for the use of officers subordinate to them, has been delegated to all police officers of and above the rank of Superintendent of Police. The power of these officers will be limited only by the amount of their budget grants for the purchase of books and of such reappropriations as they may be able to effect, under the powers vested in them, from grants for contingent expenditure.

(2) This power may be exercised in respect of all books, newspapers and periodicals whether published in India or out of India. These publications may be obtained from whatever source the purchasing officer finds most advantageous.

(3) Attention of Superintendents of Police is invited to paragraph 12 on pages 139-141, Appendix 3 of the Financial Rules under Devolution Rule 37(*e*) dealing with rules regarding official and non-official publications published in and out of India.

5. *Articles supplied under Special Rules and Articles of European Manufacture*

730. (1) Articles of an unusual character such as those mentioned below, or those supplied under special rules, should not be purchased without the sanction of Government, and the same rule applies to all articles of European manufacture which must, under Annexure "D" to Appendix 4 of the Civil Account Code, be obtained by indent on the High Commissioner, India Office. If, however, the cost of each article does not exceed Rs. 50 and can be met from the officer's contingent allowance, Government sanction is not necessary.

Note.—The above limit of Rs. 50 has since been raised to Rs. 250 for such purchases in Civil Departments by heads of departments, Commissioners of Divisions, and other officers of or above the rank of Collector whom the Local Government may select.

(2) Articles of an unusual character referred to above would be :—

(*a*) Matting the cost of which exceeds Rs. 30 and cannot be met from the contract grant.

Note.—In the case of matting when the cost does not exceed Rs. 30 and cannot be met from the contract grant, the power of sanctioning expenditure is granted to the controlling officer.

(*b*) Iron safes.

(*c*) Boats.

(G.R., G.D., 568 of 26-1-00 ; G.R., F.D., 279 of 25-1-03 and G.R., G.D., 7463 of 12-12-07.)

731. The following rules should be observed by all officers in connection with the purchase of safes, cash boxes and despatch boxes.

(1) An officer requiring a safe, cash box, etc., should first obtain the sanction of Government to its purchase.

(2) When applying for sanction the following particulars should be given :—

(*a*) The number of existing safes, etc., in his office ;

(*b*) The year or years in which they were purchased ;

(*c*) The necessity for the purchase proposed ;

(*d*) the size and the approximate value of the article required, and any other particulars which he may specify.

(3) On receipt of the sanction of Government, which will be communicated to the Superintendent, Government Printing and Stationery, the latter should take steps to place an order for the article required with a suitable firm, care being taken that no order is placed with a firm, dealings with which may be prohibited by Government.

(4) The Superintendent should instruct the firm, with which the order is placed, to send the article direct to the indenting officer and to prefer the bill of cost on the latter, who should then make the necessary payment from the grants at his disposal.

(G.R., G.D., 3580 of 27-5-26.)

6. *Advances for the Purchase of Tents*

732. The Inspector-General of Police is empowered to sanction advances for the purchase of tents under Note 2 to article 151 of the Civil Account Code, Volume I.

(G.R., H.D., 4899 of 1-7-25.)

7. *Recurring Contingent Charges including Pay of Menials*

733. All officers entitled to draw contingent bills may incur recurring contingent charges up to Rs. 10 a month and to six months' duration subject to the condition that the charge can be met from the budget provision or the reappropriation of funds within the same primary unit "contingencies."

(G.R., F.D., 2075 of 8-5-08 and G.R., H.D., 4899 of 1-7-25.)

734. (1) Charges on account of menials, such as cooks, dhobis, tailors, syces, grass-cutters, etc., who have been declared, or may in future be declared, ineligible for pension should be treated as audited but not countersigned contingencies.

(2) The pay of all sweepers, whether whole-time servants or otherwise, should be treated as audited but not countersigned contingencies.

(G.R., H.D., 5228 of 24-6-26.)

Notes.—(*i*) The power to sanction the appointment of sweepers in police lines and to increase their pay, is delegated to all Superintendents of Police, provided the cost can be met from their budget grant.

(G.R., H.D., 9490 of 25-12-26.)

(*ii*) Superintendents of Police are empowered to sanction the appointments of bhistis in police lines and to increase their pay, provided the cost can be met from the grants placed at their disposal for water supply.

(G.Rs., H.D., 9490 of 25-8-26 and 9490 of 10-11-26.)

735. The grant of water allowance will be sanctioned only at times when, and places where, quite exceptional water scarcity prevails. Heads of offices concerned should not sanction any water allowance or expenditure for purchase of water without obtaining Government orders. In each case before a proposal to grant water allowance is submitted to Government it should be specifically shown that there is an *abnormal* failure of the local water supply and that water can only be obtained at a price adding materially to the cost of living.

(G.R., F.D., 3513 of 5-10-26.)

736. The authority to make small monthly payments to menials for supplying drinking water or dusting offices, and to enter these charges in their contingent bills, is delegated to all officers who are entitled to draw contingent bills, subject to the existence of budget provision or the ability of the officer concerned to meet the charge from the grants at his own disposal and to the conditions that—

(*a*) the payments are of a purely contingent character, are drawn on contingent bills, and may be withdrawn at any time at the discretion of the head of the office ;

(*b*) the allowance will not count for leave pay or pension ;

(*c*) in the case of menials already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of Rs. 2 a month in any one case, and the head of the office must, in sanctioning any such payments, record his reasons therefor, and must satisfy himself—

(*i*) that the work to be done is really necessary,

(*ii*) that it is outside the regular duties of a menial on the permanent establishment, and

(*iii*) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency.

(G.Rs., F.D., 542 of 11-2-10 and 2356 of 12-7-10.)

8. *Temporary Accommodation in Infected Areas.*

737. (1) During the prevalence of an epidemic of plague in a district, the Superintendent of Police concerned is authorized to incur expenditure for providing temporary accommodation for policemen in infected areas.

(G.R., J.D., 5286 of 8-10-08.)

(2) No rent is to be recovered from police officers of or below the rank of Sub-Inspector for the provision of temporary accommodation during the prevalence of plague.

(G.R., J.D., 1915 of 28-3-07.)

(3) The maximum limit of expenditure to be incurred in providing temporary accommodation for head constables and constables is Rs. 20 per head and for Sub-Inspectors Rs. 30 per head.

(G.Rs., J.D., 1915 of 28-3-07 and 5053 of 6-9-07 ; G.L., J.D., 325 of 15-1-18 and I.G.P., 2346 of 23-2-18.)

(4) When sanctioning expenditure on the erection of temporary huts, Superintendents should see how many plague raotis there are in the district and how they are being utilized at the time. As far as possible, and in order to keep down expenditure, Superintendents should utilize the raotis available in the district before sanctioning expenditure to erect huts.

(I.G.P., A-8067 of 20-11-07.)

(5) Huts for the accommodation of police in plague-infected areas should be erected under the personal supervision of a Sub-Inspector or Inspector who should be held entirely responsible for the correct expenditure of the money and should submit completion certificates and certify in the bills that each hut has cost Rs. 20 (or whatever the amount sanctioned for each hut may be) and that the money has been correctly disbursed.

(I.G.P., 1312 of 27-2-02.)

(6) The huts should be erected *departmentally* (subject to the proviso that the maximum rate fixed by Government is not exceeded) and not by private arrangement by the men themselves, *i.e.*, without the intervention of the Police Department.

(Govt. Letters, J.D., 4296 of 28-7-09 and 1664 of 23-3-10.)

(7) In exceptional cases in which no departmental arrangements are made but the men erect their own huts or otherwise provide themselves with temporary accommodation, they may be paid the allowances sanctioned by Government Resolution in the Financial Department, No. 3507, dated the 29th October 1910. These are to be drawn on form " P.M. 113 " and debited to the head " Allowances—plague allowances " under the Major Head " 26—Police " and not to the special grant for temporary accommodation for policemen in plague-infected areas. Sanction of the Deputy Inspectors-General is not required to the payment of the allowances. It is for the Superintendent to satisfy himself that the men claiming the allowance did actually move from the infected areas as stated by them and did actually make the arrangements they say they did and then to sanction the claims.

(I.G.P., 6716-B of 14-5-12.)

Note.—The allowance admissible to Government servants under the orders contained in Government Resolution, Judicial Department, 3507 of 29th October 1910 should be restricted to menials and others whose pay does not exceed Rs. 30 per mensem.

(G.O., F.D., 752 of 21-2-18.)

9. *Lighting of Out-Posts and Chowkies and Purchase and Upkeep of Patrol Lanterns.*

738. (1) All police out-posts and patrol chowkies in the presidency proper should be lighted, a sum of Rs. 6 being taken as a fair estimate

of the annual expenditure for each post, which should be met from the Superintendent's contract grant.

(G.R., J.D., 3919 of 29-7-04 and G.R., G.D., 3739 of 23-5-08.)

(2) If the lighting of the exterior of a police chowky within municipal limits is required for police purposes and the ordinary municipal street lamps are inadequate for the purpose, the cost of such lighting should be borne by the Police Department. But if the municipality has been maintaining a light in the street outside a police chowky which also serves the purpose of lighting the exterior of the chowky, it must be presumed to be an ordinary street lamp and the cost thereof should be borne by the municipality.

(J.D., Letter 3958 of 13-7-09.)

(3) The expenditure incurred in the Police Department for the purchase and upkeep of patrol lanterns and their lighting should be treated as a contract contingent charge.

(G.Rs., H.D., 6484 of 24-6-25 and 5228 of 24-6-26.)

10. *Payment for Strychnine powders.*

739. The cost of strychnine powders and articles required for killing stray dogs spent outside municipal limits should be met from the Superintendent's contract grant—"Charges for killing stray dogs"—supplemented when necessary from the discretionary grant placed at the disposal of the Inspector-General of Police. In special cases the District Magistrate concerned will represent matters for extra funds if he finds more extensive action against ownerless dogs necessary.

(G.Rs., F.D., 487 of 7-2-03 and 1094 of 18-3-04; G.R., J.D., 3479 of 7-7-04 and G.R., F.D., 5228 of 24-6-26.)

740. The duty of killing stray dogs in the Municipal area laid down in section 56(*h*) of the Bombay District Municipal Act, is not obligatory on the Municipalities and if a Municipality repudiates its liability to pay the cost incurred on account of killing stray dogs by the police, it cannot be enforced under the provisions of the above-mentioned Act. The orders contained in Government Resolution, General Department, No. 3739 of 23rd May 1908, are mere executive orders and cannot be legally enforced against the Municipality without an amendment of the Bombay District Municipal Act.

(G.L., H.D., 8530-D of 10-12-25.)

11. *Printing at Private Presses.*

741. Printing at private presses is generally forbidden except in very urgent cases, and such unforeseen expenditure, which should usually be incurred with the permission of the Inspector-General of Police, should be met from the contract grants of the Officers concerned.

(G.R.. H.D., 6484 of 24-6-25.)

12. *Photographs.*

742. Any expenditure that may be incurred in taking photographs of habitual criminals should be met from "contingencies" under the

control of the Deputy Inspector-General of Police, Criminal Investigation Department.

13. *Supply of Medicine Chests and Boxes.*

743. Medicine chests or tin boxes will in future be supplied only on payment out of contingent grants.

The Deputy Inspectors-General of Police, Northern and Southern Ranges, and Superintendents of Police are permitted to supply themselves with medicine chests (price Rs. 40) and Superintendents may supply their Assistant and Deputy Superintendents of Police with tin medicine boxes (price Rs. 6-8-0).

(G.Rs., G.D., 565 of 3-2-03 and 2592 of 26-4-07 and C.R., H.D., 9038 of 21-12-25.)

14. *Punkhas.*

744. Punkhas are fixtures but the fringes and ropes of punkhas in all civil public buildings should be classed as office furniture, and as furniture the department occupying each building should see to, and meet all charges connected with, the renewal, repairs or cleaning of such articles from its contingent grant without the help of the Public Works Department.

(G.R., J.D., 1162 of 14-2-00.)

15. *Cleaning and Oiling of Firearms.*

745. As all cash receipts under the Arms Act are credited to the budget head " XIX—Police " the expenditure in connection with the cleaning and oiling of firearms deposited at police stations and headquarters police stores under the rules published in Government notification No. 1675 of 20th February 1920, should be debited to the budget head " 26—Police " and should be met from the contingent grant of the Superintendent of Police.

(G.R., H.D , 1296-Poll. of 5-8-26.)

16. *Conveyance charges in connection with Property produced in Courts.*

746. Cooly or cart-hire incurred by the Police Department in connection with delivery to owners of property produced as exhibits in trials before the Court of Sessions are debitable to " 24-G—Administration of Justice—Criminal Court " and should be met from the contract grant of the District Magistrate.

(G.R., J.D., 5922 of 30-8-00.)

17. *Vouchers for Building Charges.*

747. (1) Completion certificates for police buildings constructed or repaired departmentally should be signed by the Sub-Divisional Inspector of Police within whose Sub-Division the buildings constructed or repaired are situated :

Provided that in the case of ordinary current repairs to police buildings carried out departmentally and costing Rs. 50 or less, the completion certificates should be signed by the Sub-Inspector of Police within the limits of whose station the building is situated instead of by the Police Inspector.

(2) When works are completed, the Sub-Inspector of Police concerned should forward a separate completion certificate for each work not covered by the proviso to sub-rule (1) above, describing particulars of the work done, for the signature of the Sub-Divisional Inspector, who should satisfy himself that the work has been properly carried out in general accordance with the specification. After signing the completion certificate, the Sub-Divisional Inspector should return it to the Sub-Inspector to be forwarded to the Superintendent of Police for attachment to the detailed bill as required by sub-rule (4) below.

(3) The duty and responsibility of a civil officer signing a completion certificate are defined by paragraph 295 of Chapter II of the Public Works Department Code, volume I, 1919.

(G.R., J.D., 6510 of 22-11-09; I.G.P. 19176-C of 23-12-09; 8229-C of 6-6-10 and G.R., J.D., 4122 of 26-5-19.)

(4) Completion certificates for building charges should accompany the last detailed bill submitted to the countersigning officer on completion of the works.

(I.G.P., 2553 of 22-3-99.)

18. Telephones

748. With a view to adopting a uniform principle in determining the allocation charges for telephonic communications, the Government of India have directed that the cost of telephonic connections intended for the transaction of official business should, as in the case of telegrams, be charged to the contingent grant of the office concerned, but in the case of installations intended for objects other than purely office communications (*e.g.*, fire precautionary measures and the like) the expenditure should be charged to such head of account as may be most affected by its use. These principles should be applied to all telephone installations in buildings occupied by Civil Departments.

(G.R., P.W.D., T-505, of 20-2-08.)

Note.—Trunk calls on the Government line between Bombay, Poona and Mahableshwar are henceforth restricted to the *Officers* mentioned in the list appended to Government circular, Revenue Department No. 4781-24, dated 5th October 1926. Other officers may use these officers instruments by permission of the officer concerned but officers to whom instruments are allotted for Government purposes must exercise a reasonable discretion and forbid the unnecessary use of the Government trunk line for any but such Government business as can be best transacted by phone. Officers are personally responsible for seeing that if their instruments are used for private calls on a trunk line, the public line is specifically asked for and the fee is paid. No trunk calls can be made on the Government line from private residences except in the case of officers marked with a star in the list quoted above.

(Govt. Cir., F.D., 415 of 27-6-21 and G.R., R.D., 4781-24 of 5-10-26.)

VIII.—Contingent Bills

Preparation and Submission of Contingent Bills by Police Station Officers

749. (1) Only one copy of a receipt is required for an item of expenditure from the Permanent Advance.

(2) In preparing the contingent bill memorandum, Form P.A.-13, the Day Book entry should be shown in the left side (column 1) and on the right side (column 4) the number of the bills.

(3) Bills for the recovery of amounts expended by a Police-station Officer on prisoners should be preferred in Form M.A.-2 and sent to the Magistrates concerned, together with the necessary vouchers.

(4) Bills for the recovery of amounts expended in killing stray dogs should be preferred to the Municipalities on Form P.R.-8, and the voucher kept in the Police-station office.

(5) Superintendents should issue orders to their subordinates directing that contingent bills be submitted twice monthly, *i.e.*, between the 5th and 8th and the 15th and 20th. The Superintendent's account offices are best able to deal with these bills between the 12th and 15th and the 20th and 25th.

(6) Contingent bills preferred against Magistrates should be sent direct to them and not through the Superintendent's office, which for this purpose is merely a post-office.

(7) The Day Book entry and the bill number should be shown on the top of each voucher in red ink.

(8) On the top of the first page of each class of bill, the number of pending bills should be shown in red ink.

(I.G.P., 5 of 28-1-24.)

Superintendent of Police Office

(Contract Contingencies)

(9) These bills will be prepared on the same lines as at present.

(Detailed Bills of Countersigned Grants)

(10) It is not necessary to prepare these detailed bills as at present, except when the voucher is above Rs. 25. It is quite sufficient to show the district total expenditure for the month under each separate heading.

(11) The voucher numbers, however, for these totals must be shown in column 1. When a voucher is of Rs. 25 or upwards, details should be given in the detailed bill, so that the inspecting officer may get the details, if necessary, at the office inspection. When payments of over Rs. 100 are made to contractors, their original bills should also be sent, in addition to their final receipts, along with the detailed contingent bill.

(I.G.P., 6 of 28-1-24.)

Note.—When payments over Rs.100 are to be made to contractors, Superintendents should obtain from them duplicate bills. The original bills and the final receipts of the contractors should be sent to the Accountant General attached to the detailed bills while the duplicate bills should be retained in Superintendent's office records.

(I.G.P., 37 of 16-7-23.)

(12) The submission of monthly statements of budget grants and expenditure in Form P.M.—125 with every countersigned detailed bill is not necessary and should be discontinued.

(13) The monthly statement of clothing grant in Form P.A.-21, should be filled in for the month to which the bill refers, and not for all the previous months.

(I.G.P., 6 of 28-1-24.)

750. (1) Amounts on account of countersigned contingencies may, if necessary, be drawn on abstract bills wherever the course is permissible under the rules. If the money drawn in a month on an abstract

bill be not spent wholly during that month, the balance left may be credited to the treasury at the close of the month and the detailed bill should be prepared for the net amount. The balance thus refunded can be made available for expenditure at any time within the financial year, at the end of which all balances left unspent irrevocably lapse to Government. If, however, the work is done by contract, it ought to be possible to arrange that no advances need be made by drawing on abstract bills, a detailed bill being drawn for the expenditure of each month.

Notes (*i*).—When preparing an abstract contingent bill care should be taken to amend, if necessary, the certificate on the bill as required in Government Order in the Financial Department No. 3471, dated the 24th September 1915.

(*ii*). Before presenting contingent bills for payment at the treasury, drawing officers should write the words '*Under Rs.....*' across the bill in red ink in a prominent place as is done in the case of cheques and should also furnish on each bill the following certificate duly signed by them :—

"Certified that I have personally checked the progressive total in the bill with that in the contingent registers and found it to agree "

(G.R., F.D., 1722 of 23-12-22.)

(2) The budget allotments under each of the countersigned contingencies are quite distinct from each other and should be so treated in accounts. The expenditure under each of those heads should be strictly limited to its own allotment. The head to which a charge is debitable should be written at the top in the body of a bill. The details of a charge should invariably be given.

(3) The authority sanctioning the charge should invariably be quoted against each item in the body of the bill. When a charge is incurred under the Superintendent's own authority a note to that effect should be made.

(4) The allotment, the total expenditure and the balance should be filled in on the reverse of the bill in the space provided. The certificates printed on the reverse of the bill form should be carefully attended to. Vouchers for sums up to Rs. 25 inclusive should be retained by the Superintendent for record in his office. Those for sums above Rs. 25 should be sent to the countersigning officer, who will transmit such of them as exceed Rs. 100 to the Accountant General. Vernacular bills received from Sub-Inspectors should not be considered as vouchers in support of charges entered in a bill. Payee's receipts are required.

(5) As all sub-vouchers for amounts of Rs. 25 and less are to remain on the records of the disbursing officers, it is not necessary to get them translated into English if they are in vernacular. It should, however, be clearly understood that dispensing with the English translation will in no way lessen the responsibility of disbursing officers as regards the correctness of the charges which the sub-vouchers are intended to support.

(I.G.P., 7663-B of 12-6-15.)

(6) All detailed bills for countersigned contingencies should be numbered consecutively in the order in which they are submitted for countersignature irrespective of whether they are payable at the treasury or otherwise.

(7) In the case of detailed bills payable at the treasury the total expenditure should not be entered at the time of submitting the bill for countersignature but when sending the bill to the treasury for encashment.

(8) Under the instructions contained in the Accountant General's General Letter No. T.M.-79-1 1281, dated the 19th December 1913, clauses 33 and 34 of rule No. 97 of the Bombay Treasury Manual, which authorised the grant of advances from the treasury to officers when their permanent advance was insufficient to meet any payment, have been cancelled and no advance is therefore permissible in future. In order that no inconvenience may be caused to Government work for want of sufficient balance in the permanent advance allowed to Inspectors and Sub-Inspectors, Superintendents of Police might adopt one of the following measures :—

(*a*) Whenever a Superintendent wishes an Inspector or Sub-Inspector to make a payment which if made from the latter's permanent advance is likely to cause inconvenience the money required for the purpose should be sent by the Superintendent from his own permanent advance, or should be drawn on an abstract bill and then sent.

(*b*) All Inspectors and Sub-Inspectors should be warned to submit contingent bills as often as may be necessary in order to get the amounts spent by them recouped ; and that they will be held responsible if at any time there is an insufficient balance in their permanent advance owing to negligence in submitting bills. The Superintendent should further see that the amounts of bills received are recouped without delay.

(*c*) Arrangements should also, if possible, be made by Superintendents with District Magistrates with a view to Inspectors and Sub-Inspectors being allowed in cases of necessity to borrow from the permanent advance of Mamlatdars and repay the loan as soon as possible.

(I.G.P., 6002-B of 14-4-14.)

751. (1) Every detailed bill, the amount of which has already been drawn on an abstract bill, should be prepared and submitted to the Inspector-General or the Deputy Inspector-General of Police, as the case may be, not later than the 10th of the month following the month of advance. The detailed bill when received in the offices of the above mentioned officers will be examined, countersigned and transmitted to the Accountant General so as to reach him not later than the 20th of each month.

(2) Any detailed bill received after the date above prescribed should be accompanied with a memorandum explaining the cause of delay.

(3) In order to secure this end, care should be taken that every detailed bill sent to the offices of the Inspector-General or the Deputy Inspector-General of Police for countersignature is complete in every respect.

(4) The practice of making one memorandum cover several detailed bills should be stopped.

(5) If, on checking the bill, it is found that any charges have been previously billed for, they will be disallowed and the officer concerned will be required to refund at once such sums into the treasury and explain the circumstances under which the charges were again drawn by him, a reference on the subject being simultaneously made to the Accountant General to watch credit for the amount ordered for recovery.

(A.G.Bo., $\frac{\text{T.A-III}}{186}$ of 12-12-99 and I.G.P. 12933 of 23-12-99.)

Note.—For the preparation of detailed bills, see also rules 93 to 97 on pages 33 and 34 of the Financial Rules under Devolution rule 37 (e).

(6) Bills for rewards to policemen preferred by Superintendents of Police need not be countersigned by the controlling officers so long as the limit up to which they are empowered to sanction rewards is not exceeded in each case. When the limit is exceeded the bill should be supported by a copy of the order of the authority competent to sanction the reward.

(I.G.P., 118 of 17-8-26.)

PART IV.—RENTS

I.—Head Constables and Constables

752. (1) In supersession of all previous orders, Government have sanctioned house-rent allowances at the following rates to all head constables and constables not provided with free quarters including those employed either on plague duty or as substitutes for other policemen deputed on plague duty :—

In the presidency proper (excluding the Town and Island of Bombay) and Sind—at the rate of Re. 1 per mensem to men serving at head-quarters and at Re. 0-8-0 per mensem to men serving at talukas.

(G.R., F.D., 2960 of 27-8-02 ; G.R., J.D., 3399 of 23-6-06 and G.R., H.D., 2123 of 14-11-24.)

(2) The above allowances are intended for members of the executive force only and not for members of clerical establishments.

(G.R., J.D., 7777 of 9-12-02.)

(3) Payment of house-rent allowance to head constables and constables proceeding on leave should be regulated by Fundamental Rule 93.

(G.R., J.D., 3356 of 21-6-06.)

(4) House rent is admissible during hospital leave to all police officers of and below the rank of head constables irrespective of pay on condition that the allowances shall not be paid to their substitutes.

(G.R., J.D., 8663 of 6-12-12 and G.R., F.D., 1567 of 20-12-22.)

(5) Payment of house-rent allowances should be continued even when the men in receipt of it are provided with temporary shelter on account of plague at the expense of Government.

(G.R., J.D., 5154 of 4-10-04.)

(6) House-rent due for a period of 15 days or less is admissible for half a month, *i.e.*, four annas in a taluka and 8 annas in head-quarters.

(7) For every period over 15 days and up to one month the full monthly rate is allowed, *i.e.*, 8 annas in a taluka and 1 rupee in head-quarters subject to the proviso that no policeman should be allowed to draw more than Re. 1 in all or more than annas 12 if he does not work for more than 21 days at head-quarters.

(G.R., F.D., 1460 of 22-4-03.)

753. (1) Ordinarily a head constable or constable should not be posted to a place, where he has a house, because the possession of a house connotes interest which will inevitably interfere, sooner or later, with the proper discharge of his duties as a Police officer.

(2) If for special reasons a police officer of these ranks is posted to a place where he owns a house, his stay there will presumably be temporary only.

(3) In such cases he is entitled to hutting allowances, as under the conditions of service he is entitled to free accommodation, and he cannot be penalised, because he happens to own a house.

(I.G.P., 3231 of 1-6-26.)

754. No rent is to be recovered from police officers of or below the grade of Sub-Inspector for the provision of temporary accommodation during the prevalence of plague.

II.—Inspectors and Sub-Inspectors

755. (1) Landlords whose houses have been hired for Sub-Inspectors and Inspectors of Police should be asked to receive rents due at the office of the District Superintendent of Police. If this is not feasible, the rent should be remitted to them by cash order through the Mamlatdar within whose jurisdiction the place of payment is situated.

(I.G.P., 2792-B of 19-2-10.)

(2) The procedure to be followed in billing for rents for houses hired for certain Sub-Inspectors in cases of special hardship will be found in the Inspector General's Circular No. 15618-C., dated 28th October 1912.

756. The Inspector General of Police, Bombay Presidency, is authorised to determine the rates of house rent allowance to be granted to Sub-Inspectors of Police in the Bombay Presidency proper (excluding those on railways). The limit up to which the Inspector General of Police may grant this allowance is fixed at 30 per cent. of the Sub-Inspector's pay.

(G.O., H.D., 11074 of 26-11-20 and G.R., H.D., 2123 of 14-11-24.)

757. Inspectors and Sub-Inspectors of Police living in their own houses are allowed to draw full house rent admissible under the rules, provided that the Mamlatdar certifies that the house would fetch rent in the open market equal to or greater than the house rent allowance admissible. If the estimated rental of the house be less than the full allowance admissible, then the allowance should be reduced to the amount of the estimated rental.

(G.R., H.D., 1948 of 27-6-22 and 4902 of 19-1-24.)

III.—Office Accommodation

758. Allowances for the provision of office accommodation may be granted upon the following conditions and restrictions:—

(I).—If separate accommodation is provided, the allowance shall not exceed the actual rent paid for such accommodation.

(II).—If the officer provides accommodation for the office in his own house, the allowance shall not exceed half the rent paid by the officer if he rents the house, or half the proper rent of the house if it is his own property.

(III).—The allowance shall not exceed—

(i) any general or special departmental limit which is or may be prescribed by authority; or

(ii) what is ascertained in the Public Works Department to be a proper proportion of the rent of the house jointly occupied, with reference—

(*a*) To the share of the accommodation occupied;

(*b*) To the injury to the house as a private residence from its partial occupation as a public office.

(IV).—In cases in which the renting of ordinary office accommodation exceeds the limits laid down in the following rule, previous sanction of Government should be obtained to the provision of accommodation by any officer for office purposes in his own house or in premises attached to his house as contemplated in clause (II) above and that in taking the orders of Government—

(1) the rent of the bungalow, (2) the amount of allowance sanctioned for office accommodation and (3) the proper proportion of rent ascertained by the Public Works Department in accordance with sub-clause (ii), clause (III) of the same rule, shall be reported.

(G.R., F.D., 1743 of 4-4-00 and 2075 of 8-5-08.)

759. All Heads of Departments are authorized to sanction the renting of ordinary office accommodation within the following limits subject to the condition that the charge can be met from the Budget provision or by reappropriation of funds within the same primary unit "Contingencies."

When the accommodation is provided in a separate building ..	Rs. 100 a month.
When the accommodation is provided in a building partly used as a private residence ..	One-half the total rent subject to a maximum of Rs. 45 a month.

(G.R., F.D., 2075 of 8-5-08.)

Note.—Payment of rent in advance for office and residential quarters should not be made and officers should not accept such a condition.

(A.G.'s T. A.III 4-4653 of 25-1-26.)

IV.—Other Rents

760. The power to sanction, within the limits of budget provision or by reappropriation of funds within the same primary unit "Contingencies," payment of rent on lands and buildings leased for purposes other than accommodation for office up to a limit of Rs. 50 per mensem in each case, has been delegated to the Inspector General of Police, subject to the condition that the necessity for renting a building for Government purposes is attested by the Executive Engineer concerned, as required by rule 15 of Appendix 15 of the Civil Account Code.

(G.R., F.D., 4653 of 9-11-08 and G.R., H.D., 2123 of 14-11-24.)

761. Government have delegated to the Inspector General of Police, the power to sanction payment of rent for buildings constructed by the Railways for the Railway police, the cost of which does not exceed in any one case Rs. 5,000 or a charge of Rs. 440 per annum to Government for interest at the rate of 8·8 per cent. subject to a maximum of Rs. 40,000 in a year for all such works or a charge to Government of Rs. 3,520 per annum.

(G.R., H.D., 5779 of 20-8-24.)

V.—Leased Residences

762. For revised rules relating to leasing of buildings for residences of Government officials, see Fundamental Rule 45.

Note.—Proposals for hiring a bungalow at Government cost should be accompanied by a certificate from the local Executive Engineer to the effect that the accommodation is not excessive and that no other suitable building at a lower rental is available. Such proposals should be submitted in sufficient time to receive the careful consideration of Government.

(F. D., Circular 4150 of 18-6-25.)

VI.—Monthly Return of Residential Buildings

763. Heads of Departments and offices should furnish not later than the 15th of each month to the Executive Engineer a statement, in form Gen. 185-E, giving, in regard to Government buildings used as residences, as well as private buildings leased for residential purposes, information as to whether rent is payable for them or not. In order to find tenants for vacant Government buildings the statement should also show for what period if any, the building is expected to be vacant and whether the building will be required during that period for an officer of the same department.

(G.Rs., P.W.D., 8146 of 6-1-26 and S/63-19997 of 29-9-26.)

VII.—Remission of Rents

764. (1) Remissions of rents due for the occupation of Government buildings may be sanctioned in the case of tenants who are compelled to hire another house in consequence of the Government building which they ordinarily occupy being rendered uninhabitable by reason of extensive repairs being in progress.

(2) Occupation should be held to include any period during which the building is reserved for an officer, whether he actually resides in the building or not, and generally the fact that any portion of the building or outbuildings is used for housing private property, furniture, servants or their families, etc., must be held to mean occupation.

(3) A tenant will be held to be in occupation as long as any of his servants or property remain on the premises and until he shall have formally handed over the building to the Executive Engineer or his representative.

(4) So long as the building remains occupied in the sense indicated above and so long as the tenant is not compelled to hire another house, no remission of rent can be permitted.

(G.R., P.W.D.-A—2033 of 26-9-00.)

(5) The rent of Government residences forms the fund from which they are repaired and the principle is fair that the occupant of the appointment, to which the house is attached, whether occupied or not, should pay the rent, unless exempted under the rules quoted above.

(G.R., P.W.D. 478-A, of 14-11-96.)

Note.—For the remission of rent of Government buildings used as residences, see Rule 277 on pages 79 and 80 of the Financial Rules under Devolution Rule 37 (*c*).

VIII.—Rent chargeable to Officers of all India Services

765. The rent chargeable to officers of all-India services occupying residences supplied by Government is regulated by Government Resolutions, Finance Department 3475 of 1st April 1926 and 8th July 1926.

PART V.—PAY

I.—Gazetted Officers

1. *Salary Slips*

766. In respect to gazetted Government servants of and above the rank of Deputy Superintendent of Police fresh salary slips from the Accountant General will ordinarily be required in the following cases only :—

(*a*) in the case of those services where the grant of increment depends upon the passing of examinations until all such examinations are passed ;

(*b*) whenever the date of accrual of increment has to be changed by reason of the officer taking leave without pay or being suspended ;

(*c*) whenever an officer passes an efficiency bar or is promoted to a selection grade ;

(*d*) whenever an officer passes from one overlapping time-scale to another, *e.g.*, from an inferior to a superior or from a junior to a senior scale or from one time-scale to another ;

(*e*) whenever an officer passes outside or beyond a time-scale ;

(*f*) whenever an increment of an officer is stopped by orders of the competent authority ;

(*g*) whenever the leave-salary admissible during leave is changed.

Notes (*i*).—Treasury officers have been instructed to pass an increased or changed rate of pay or fixed allowance in cases not covered by any of the clauses of the above rule and officers concerned should claim such increased or changed rates of pay, etc., without waiting for an authority from the Accountant General's office.

(A.G.'s No. N. G.—53-4581 of 25-8-22.)

(*ii*).—The above rules apply *mutatis mutandis* to Inspectors of Police and senior Police Prosecutors, whether substantive or officiating.

(A G., Bo. G.A.D.—1786 of 13-5-26.)

2. *Selection Grade*

767. An Indian (Imperial) Police officer holding a substantive post, if appointed to officiate in the selection grade, is permitted to draw enhanced pay.

(G.R., F.D., 2597 of 6-10-23.)

3. *Exchange Compensation Allowance*

768. Officers of the Indian Imperial Police recruited before 1906 who were entitled to exchange compensation allowance on the 5th February 1920, will continue to retain their right to draw the allowance on the revised scales of pay promulgated in the Government of India Resolution No. D-449 of 26th July 1921, whenever the rate of exchange renders it admissible.

(G.R., H.D., 10600 of 27-10-21 and G. R., F. D., 1261 of 28-4-22.)

Note.—Exchange compensation allowance shall not be regarded as "pay" under Fundamental Rule 9 (21).

(Govt. Notn. No. S.-20-C of 7-6-22, page 1303 of the *Bom. Government Gazette*, Part I of 15-6-22.)

4. *Rate of Exchange*

769. As regards the rate of exchange for the conversion of sterling overseas pay into rupees for the purpose of calculating average emoluments for pension and for all other purposes, see Government Resolutions, Finance Department, 4751 of 10th May 1926 and 13th September 1926.

5. *Encashment of Personal Bills*

770. (1) In the case of bills for pay, travelling and other allowances which are made to officers on their personal account these should not be made payable by endorsement to any other person, except a recognised banker or agent, as this facilitates fraud.

(2) When a bill is sent by a messenger for encashment on behalf of an officer, it should not be made payable to such messenger. In the event of the money being misappropriated, Government will accept no responsibility.

(G.R., F.D., 2010 of 15-6-95 ; G.R., F.D., 2810 of 17-8-95 ; G.R., F.D., 3665 of 12-11-03 and G.R., F.D., 2432 of 26-7-11.)

II.—Non-Gazetted Officers

1. *Pay Abstracts and Muster Rolls*

771. (1) Pay abstracts should relate only to the pay of the force which has actually accrued due. Pay should not be drawn for vacancies or absentees and all fines and stoppages should be deducted. The sum received from the treasury will thus be actually disbursed.

Note.—For revised form of pay abstract, see G. R., H. D., No. 4652, dated 10th May 1921.

(2) On the 25th of each month Sub-Inspectors will prepare and forward to the Superintendent muster rolls of the officers and men under their control. Pay sheets will then be made out in the Superintendent's office.

(G.R., J.D., 3215 of 21-6-88.)

Note.—Superintendents of Police are personally responsible that all adjustments rendered necessary by circumstances arising after the 25th of the month on which the muster rolls are prepared, are punctually and regularly made.

(3) Appointments made in lower grades in excess of the sanctioned scale, in consequence of vacancies occurring in higher grades, should be shewn in the monthly pay abstract according to grades, and a note made in the remark column explaining the number of appointments in excess of sanctioned scale in each grade. In sanctioning excess appointments, however, the Superintendent should see that the total sanctioned scale and cost of the district police force is not exceeded.

(I.G.P., 1011 of 4-2-95.)

(4) Superintendents of Police should *invariably* quote the Inspector-General's notification in pay bills against every additional appointment of a Sub-Inspector that may be added to the district (permanent or temporary) over and above the number already sanctioned previous to such addition and furnish the other details required by the Accountant General in his No. G. A.-III—261, dated 29th May 1911, forwarded under their circular quoted below.

(I.G.P., 8683-A of 14-6-11.)

(5) Sums not required for immediate disbursement should not be drawn. Any sum that may have remained undisbursed on account of casualty, etc., after the amount of the pay bill is drawn from the treasury, is to be refunded by a corresponding deduction from the next pay bill.

(6) In all cases of transfer from one station to another, the entire salary for the month in which the transfer has been made should be paid at the new station. The Sub-Inspector of the station from which the man is transferred should furnish the Sub-Inspector to whose jurisdiction he has been transferred with all necessary details and the latter should be held responsible for taking all further action. The same procedure should also be followed in the case of a man's transfer from or to the Assistant Superintendent's and Inspector's offices.

(I.G.P., 3773-B. of 15-3-12.)

(7) The pay of men transferred between the dates of the presentation and payment of a bill should be remitted by means of cash orders to be obtained from the Huzur Treasury in favour of the Sub-Inspector under whom the men are transferred. In the case of remittance of such pay from one taluka to another, the Sub-Inspector should pay the money into the Sub-treasury for the purpose of the issue of a cash order from the Huzur Treasury on the other taluka sub-treasury where the money is to be paid : provided that if the amount to be remitted does not exceed Rs. 25, the Sub-Inspector or officer in charge may, on his own personal responsibility, send it by hand if he finds it more convenient to do so.

(G.L., J.D., 1115 of 26-2-03 and G.R., H.D., 1482 of 9-2-21.)

(8) The pay of permanent men transferred temporarily to other districts should be drawn on a separate bill by the District Superintendent of Police of the district to which they are transferred, and the men should be regarded as a temporary additional establishment of that district. The pay of substitutes engaged in place of the men transferred should be drawn in the General Establishment pay bill of the district in which they are engaged.

(A.G.'s, No. T.A.I.—11916 of 10-7-98 and I.G.P., 6465 of 25-7-98.)

(9) When an officer is raised from a lower to a higher grade, his duties remaining the same, his advance of pay begins at once. The higher salary in such a case is a remuneration for the same duties as was the lower one. But when there is a transfer to a new appointment with enlarged responsibilities, the higher salary being remuneration for the higher duties cannot be drawn until those duties are taken up.

(G.R., J.D., 6978 of 30-12-89.)

(10) The leave allowance of a Government servant on long leave is half the average pay, which he was in receipt of when he proceeded on leave. This leave allowance is not affected by an increase of pay sanctioned to him subsequently while on leave. An increase of pay is not the same thing as promotion.

(G.O., F.D., 530 of 23-8-20.)

(11) In the case of policemen transferred to another district before the general pay bill of the police establishment of the district is drawn

up, the sums due to them should be shown as withheld in the bill and drawn in the new district on production of the necessary last pay certificates from the old district.

(12) When policemen are transferred after their pay is drawn in the general pay bill but before it can be disbursed to them, the sums drawn on their account should be refunded into the Treasury as undisbursed pay and supplementary bills drawn up and sent to the Superintendents of Police of the new districts for presentation at the Treasury for payment.

(13) The travelling allowance bills of policemen transferred to another district should be drawn up separately and after countersignature should be cashed at the Treasury in the new district.

(14) In the case of policemen transferred to another district after their travelling allowance is drawn, but before it can be disbursed to them, the travelling allowance drawn should be refunded into the Treasury and a fresh bill drawn up and sent to the Superintendent of Police of the new district for presentation at the Treasury. The fresh travelling allowance bill thus drawn up needs no countersignature but should contain a note showing the date of payment and the Treasury into which the amount was refunded. It should also be forwarded to the Superintendent of Police of the new district, through the officer in charge of the Treasury into which the allowance was refunded, for verification of the credit. The Treasury Officer of the new district will then make payment on the authority of the certificate of this verification.

(15) Rewards in cases where men have been transferred may be remitted by Remittance Transfer Receipts.

(A. G.'s Letter 35 of 27-11-14 ; A. G.'s, Letter T.M.-48-51-1615 of 18-1-15 and A. G.'s, Letter T.M.-48-51-2032 of 16-3-15.)

772. (1) The new form of muster-roll, sanctioned in Government Resolution No. 4652, Home Department, dated the 10th May 1921, will contain the Police-station Office copy of the Pay-bill.

(2) The introduction of this form will render it unnecessary for the Police-station office to prepare two copies of each class of Pay-bill, *i.e.*, one for the Superintendent's office and one for record in the Sub-Inspector's office.

(3) In future, it will be necessary for the Police-station Officer to prepare one copy of each class of the Monthly Pay-bill, *i.e.* :

1 for Sub-Inspector,

1 for head constable and constables (armed and unarmed, and not separate copies for armed and unarmed as is done in some districts).

(4) These copies will be sent to the Superintendent's office so as to arrive there *not later than the 25th of each month*, along with the receipted pay-bills for the previous month.

(5) The pay-bills, after being checked in the Superintendent's office, will be returned to their respective Police-stations with a remittance.

(6) On receipt of the remittance, the Police-station Officer should arrange to distribute the pay immediately to the men present at the Police-station or Head-quarters and obtain their signatures on the

pay-bill and arrange to send the pay of those men who are on leave direct by money-order (not through a Police-station officer of his own or other district).

(7) For those men who are stationed at outposts, acquittance rolls should be prepared (one copy only) for each outpost.

(8) These acquittance rolls, after being receipted by the payees, should be attached to the pay-bill and returned to the Superintendent's office.

(9) A note should be made against the names of those men whose receipts have not been taken, either on the pay-bill or on the acquittance roll, intimating briefly the reason for non-payment.

(10) As soon as such outstanding receipts are received in the Police station offices, they should be forwarded to the Superintendent's office where they will be pasted on the respective pay-bills to which they refer.

(11) The payee's signature will not be taken on the Police-station *Muster-roll and Pay Abstract.*

(12) The pay abstract in this form is merely for the information of the Police-station officer.

Vernacular Pay Abstract

(13) In future, officers in charge of Police-stations and Headquarters will prepare and send to the Superintendent's office only one vernacular copy of each class of Pay Abstract as noted below :—

(1) Sub-Inspector,
(2) Sergeants,
(3) Head constables and constables (armed and unarmed),
(4) Temporary establishments,
(5) Extra guards,
(6) Ramoshis.

(14) These Pay Abstracts will be checked in the Superintendent's account office, and the abstract in English for the use of the Treasury prepared from them. Office copies in English must also be prepared and kept in the Superintendent's account office.

(15) Vernacular Pay Abstracts, after being checked, will be returned to the Police-station officers from whom they were received along with *Cash Memo* (intimation of money or payment order sent).

(16) The Police-station officer, whilst distributing the pay, will take the payee's receipt on this copy.

(17) After payment has been made and the Abstract been duly receipted, it will be returned to the Superintendent's office for record.

Notes.—(*i*) The Police-station officer must return the vernacular Pay Abstract of the previous month, duly receipted, along with the next month's Pay Abstract. In case any payment remains to be made, a remark against the individual should be made as under :—

" Receipt will follow on acquittance roll "

To enable the police accountant to verify the next Pay Abstract, the Pay Abstract of the previous month is absolutely necessary.

(*ii*) The sheet clerk should, on the 25th of each month, supply the police accountant with a statement showing the number of vacancies in each grade of head constables as it stands on that day. He should also give totals of constables present on this date drawing each grade pay.

(I.G.P., 5 & 6 of 28-1-24)

2. *Additional Famine Police*

773. The cost on account of the entertainment of additional police force for famine should be treated as an indirect famine charge debitable to 26 Police.

(G.R., R.D., 11245 of 9-12-12.)

Note.—The minima rates of pay admissible to Famine Police are as under :—

	Rs.
Head Constables (in the Northern and Central Divisions of the Presidency proper and Agencies) ..	28 per mensem each.
Head Constables (in the Southern Division of the Presidency proper)	27 ,, ,, ,,
Constables (in the Northern and Central Divisions of the Presidency proper and Agencies)	20 ,, ,, ,,
Constables (in the Southern Division)	19 ,, ,, ,,

In addition to the pay mentioned above the Famine Police should be granted :—

(1) Grain compensation allowance at the scale prescribed in Government Resolution, Finance Department, No. 174 of 13th April 1926, *vide* rule 888 on page 533, Volume II of Police Manual.

(2) Free quarters or hutting allowance at the rate not exceeding Rs. 4 per mensem.

(3) A clothing capitation grant at the rate of Re. 1-8-0 per mensem to each, which should be credited to the clothing grant of the Superintendents of Police concerned, as laid down in rule 219 on page 118, Police Manual, Volume I.

(G.R., H.D., 1491 of 9-2-21.)

3. *Pay of Policemen on Courses*

774. Pay of policemen deputed to Poona for instruction in any military institution should be remitted through the Superintendent of Police, Poona, the pay reaching that officer before the 10th of each month.

(I.G.P., 11774-B of 2-8-10.)

III.—Miscellaneous

775. Joining time and pay during transit should be allowed to a Government servant without a substantive appointment when transferred to officiate in a similar post. No distinction is made in Fundamental rule 107 (a) between substantive and officiating appointments and in view of the explanation given in respect of article 188 of the Civil Service Regulations that cases contemplated by that article will be covered by Fundamental Rule 107 (a), no specific rule on the point is necessary.

(G.M., F.D., 4207-C of 5-8-25 and I.G.P., 141 of 18-10-26.)

776. When the suspension is a penalty for misconduct, promotion or increases of salary should not be granted during the currency of the period of suspension, unless there be exceptional reasons to the contrary which should be recorded in each case. When the suspension is pending enquiry into alleged misconduct, the promotion or increase of salary should be granted only from the date of the officer's return to duty, unless for special reasons to be recorded—such as honourable exoneration from blame—it be specifically directed that the promotion or increase shall be granted from the date on which it became due.

(G.L.. J.D., 2086 of 21-4-08.)

777. For investigation of claims to arrears of pay or increment, see rule 869 on page 525 of this Volume.

778. In respect to drawing pension in addition to pay on re-employment of a military pensioner, see rule 82 on page 45 Volume I of this Manual.

PART VI.—ALLOWANCES

A. Travelling Allowance

I. General

1. *Definitions*

779. "Family" means a Government servant's wife, legitimate children and step-children, including an adopted son, residing with and wholly dependent upon him. Except in supplementary rule 222 of the Manual of Fundamental Rules, it includes, in addition, his parents including grandmothers, sisters and minor brothers, if residing with and wholly dependent upon him. Not more than one wife is included in a family for the purpose of this rule. Family does not include an adoptive mother, step-mother, and such other adventitious dependents.

(S.R. 29 under F.R. 9 (21) (*a*) (III), page 58 of the Manual of F. Rs.)

780. "Public Conveyance" means a train, steamer or other conveyance which plies regularly, though not necessarily at fixed intervals, a regular course for the conveyance of passengers and does not deviate therefrom according to the wishes of passengers. The term includes such conveyances as a mail tonga, the steam launch of the Bombay Steam Navigation Company plying between Revdanda and Roha, motor cars plying regularly between Poona and Mahableshwar, tram cars running in the Bombay City or between Keamari Harbour and Karachi.

(Rule 39, Page 60, of the Manual of F. Rs.)

Note.—A list of places where public conveyances are available are given in Appendix 3 pp. 63-66 of the Supplementary Rules under the Fundamental Rules.

781. The term "day" used in the rules means a *calendar* day beginning and ending at midnight. But an absence from head-quarters which does not exceed 24 hours is reckoned as one day at whatever hour the journey begins and ends.

(S.R. 27.)

2. *Calculation of Periods of Months and Days*

782. For calculation of a period expressed in terms of months and days the following procedure should be observed:—

In calculating a period of three months and 20 days from the 25th January, three months should be taken as ending on 24th April, and the 20 days on 14th May. In the same way the period from 30th January to 2nd March should be reckoned as one month and two days, because one month from 30th January ends on 28th February.

(Rule 7, of chapter II of the Audit Instructions.)

3. *Regulating Claims of Travelling Allowance*

783. Government servants' claims to travelling allowance should be regulated by the rules in force at the time the journey, in respect of which they are made, was undertaken.

(Rule 33, of Chapter XI of the Audit Instructions.)

4. *Revision of Travelling Allowance when not permissible*

784. No revision of travelling allowance claims is permissible in cases where a Government servant is promoted or reverted or is granted an increased rate of pay with retrospective effect, in respect of the period intervening between the date of promotion or reversion or grant of increased rate of pay, and that on which it is notified, unless it is clear that there has been an actual change of duties.

(Rule 1, Chapter V of the Audit Instructions; G.R., F.D., 3087 of 20-8-15.)

II.—Grades of Government Servants for the purpose of calculating Travelling Allowance

785. (1) Government servants for the purpose of calculating travelling allowance, are divided into four grades as follows:—

(*a*) The first grade to include all members or probationers of all India Services, and all other Government servants in receipt of an actual pay of Rs. 750 or more per month.

(*b*) The second grade to include all Government servants in receipt of actual pay of Rs. 200 or more but less than Rs. 750.

(*c*) The third grade to include all Police Officers above the rank of constables; Police constables in Aden; Mounted constables in Sind and all Government servants in superior service not included in grades 1 and 2.

(*d*) The fourth grade to include all Government servants in inferior service and also police constables not provided for in grade 3 above.

(2) The term "pay" is defined in fundamental rules 9 (21) and 9 (25).

Notes. (*i*)—Officers *officiating* in an all India Service should be treated as officers of the first grade for the purpose of travelling allowance.

(*ii*). The term "pay" includes "special pay" which should be reckoned as "Pay" for the purposes of travelling allowances. All existing duty allowances should be treated as "special pay" as defined in Fundamental Rule 9 (25).

(G.R., F.D., 591 of 25-10-22 and 591 of 18-4-25.)

III.—Mileage Allowance

1. *General*

786. (1) For the purpose of calculating travelling allowance, a journey between two stations shall be held to be performed by the shortest of two or more practicable routes or by the cheapest of such routes as may be equally short.

(S. R. 127.)

(2) The shortest route is that by which the traveller can most speedily reach his destination by the ordinary modes of travelling.

(3) If an officer travels by a route which is not the shortest but which is cheaper than the shortest, his travelling allowance is calculated by the route by which he makes the journey.

2. *Starting and Terminal Points for Calculating—*

787. (1) If the post office (or if there are more than one, the principal post office) is permanently located in a Government building specially

assigned for the purpose and not situated in a very outlying part of the station, it shall be considered the starting and terminal point;

(2) If the post office is either located in a hired building or is situated in a very outlying part of the station, the Chief Revenue Officer's *kacheri* shall be the point fixed; or

(3) If there is no such *kacheri*, the point fixed shall be that from which measurement is now taken for the milestones erected on the roads leading out of the station.

(4) In other cases, if there are any, the controlling officers should fix the point in the manner least expensive to Government.

(S.R. 129, page 88, of the Manual of F. Rs.)

3. *For journeys by Rail*

788. *For journeys by rail other than those on transfer.*—Government servants when travelling by railway are entitled to class accommodation according to the following scale:—

(1) *A Government servant of the first grade.*—Accommodation of the highest class, by whatever name it may be called, provided on the railway by which he travels.

(2) *A Government servant of the second grade.*—Second or, if the line by which he travels provides no second class accommodation on any train—highest class.

(3) *A Government servant of the third grade.*—(*a*) If travelling on any railway which provides intermediate class accommodation on Trains which stop at the stations to and from which he is travelling—intermediate class.

(*b*) If travelling on any railway which provides no intermediate class accommodation on any of the trains which stop at the stations to and from which he is travelling—

(*i*) where there are two classes only—lower class, and

(*ii*) where there are three classes—2nd class if his pay is not less than Rs. 100 and 3rd class if it is less than Rs. 100.

(S.R. 131.)

(4) *A Government servant of the fourth grade.*—The lowest class whether it be called, lower, third or fourth.

Notes.—(*i*) The mileage allowance admissible to a Government servant of the first, second or third grade is one and three-fourth fares of the class in which he is entitled to accommodation and to a Government servant of the fourth grade the fare of the lowest class. Whether or not a return or concession ticket was purchased is immaterial.

(S.R. 134; G.R., F.D, 864, of 15-12-25.)

(*ii*) When through booking involves the payment for a part of a journey the rates of accommodation of a class higher than that to which the Government servant concerned is entitled, he may draw mileage allowance on the higher rates for that part of the journey.

(S.R. 136.)

(*iii*) If a Government servant of the second or third grade actually travels by a train which does not provide the class of accommodation to which he is entitled under Supplementary Rule 131 under Fundamental Rule 44, he may be allowed to draw the mileage

allowance of the next higher class, provided that the controlling officer attaches to his travelling allowance bill a certificate that it was necessary in the public interest that he should travel by that train. This concession does not apply to a Government servant of the third grade whose pay is less than Rs. 100 and who travels on a line which provides intermediate class accommodation on one or more of its trains but not on the particular train on which he travels if there be third class accommodation on that train. Such a Government servant is restricted to mileage allowance calculated for intermediate class accommodation.

(S.R. 135.)

(*iv*) Police Officers, entitled to travel by third class Railway accommodation, may be granted travelling allowance and charges for Railway fare for a class of accommodation higher than that which is ordinarily admissible to them, when, owing to the stoppage of the issue of third class tickets, they are forced to travel in a class higher than third. This concession is however, subject to the condition that the Superintendent of Police certifies that it was absolutely necessary in the public interests for the officer, to travel on that occasion by the higher class.

(G.O., F.D., 668 of 20-11-20.)

(*v*) It has been brought to the notice of Government that Sub-Inspectors on pay less than Rs.100 though actually travelling on a III-class Railway Warrant on trains not provided with Inter-class accommodation, deduct a single III-class instead of a single inter class fare from 1½ Inter-class which they claim in their travelling allowance bills. This is opposed to the Fundamental principle that travelling allowance is not to be a source of profit. Government have issued orders in their letter No.7925-D, Home Department, dated 20th May 1925, that all Police officers are expected to travel by the class to which their rank entitles them under the travelling allowance rules. Where it is necessary, for Sub-Inspectors to travel on a III class warrant on trains not provided with Inter-class accommodation, they should invariably claim ½ inter-class fare only.

(I.G.P., 55 of 1-7-25 and G.R., F.D., 864 of 1-11-25.)

(*vi*) If it happens in an isolated case that the connecting arrangements at a particular railway station are defective, or that, on a particular line of railway, such as the B. B. & C. I. Railway, the 'intermediate' accommodation is not what its name implies but really third class, then the third class officers should, under such circumstances, be treated as if they were officers of the second class.

(G.R., R.D., 9177 of 10-9-08.)

(*vii*) Police officers are allowed the concession of drawing mileage allowance for journeys by road between places connected by rail, provided that the journey is undertaken for the purpose of investigating a crime or suppressing actual or imminent disorder, and that the controlling officer certifies that the journey by road was necessary in the public interest.

(G.R., H.D., 3743 of 3-3-27.)

4. *For Journeys by Road*

(Scale of Mileage for Road Journeys)

789. (1) Government have decided that mileage should be allowed at the following rates, except in any cases for which different rates are specifically provided :—

First Grade Officer using his own conveyance

Motor-car	.. 8 annas per mile.
Motor-cycle and side car	.. 3 annas per mile.
Motor-cycle solo or other means of conveyance	.. 2 annas per mile.

Second grade Officer using his own conveyance

Motor-car, motor-cycle and side car	.. 3 annas per mile.
Motor-cycle solo or other means of conveyance	.. 2 annas per mile.

Third grade officer using his own conveyance

Motor-car, motor-cycle and side-car	.. 3 annas per mile.
Motor-cycle solo or other means of conveyance	.. 2 annas per mile.

Notes.—(*i*) A second or third grade officer uses a motor-car at his own option and can only claim 3 annas per mile

(G.R., F.D., 864 of 1-11-25; I.G.P., 105 of 5-12-25.)

(*ii*) When an officer or subordinate travels in another officer's conveyance (motor or otherwise) he should not be held eligible for the road mileage for any journey so performed. He may, however, claim daily allowance for such a journey, a note showing the nature of such journey being made in the travelling allowance bill presented for payment.

(G.R., F.D., 4986 of 16-9-26.)

Fourth grade officer using any means of conveyance

1 anna 6 pies per mile

Officers hiring a conveyance

First grade officer	.. The actual cost of hiring the conveyance in whole or in part subject to a limit of annas 8 per mile.
Second grade officer	.. The actual cost of hiring the conveyance in whole or in part subject to a limit of annas 4 per mile.
Third grade officer	.. The actual cost of hiring not more than 2 seats in a conveyance subject to a limit of annas 2 per mile.
Fourth grade officer	.. The actual cost of hiring 1 seat in a conveyance subject to a limit of 1 anna 6 pies per mile.

(2) Vouchers should be attached to the travelling allowance bill presented for payment. If vouchers cannot be obtained, the controlling officer should certify that, to the best of his knowledge, the claim is correct. But when a whole conveyance is hired a voucher should ordinarily be required.

Note.—All controlling officers should maintain in their office a record of rates of hire of conveyances of all kinds within the tract in which officers subject to their control ordinarily travel.

(3) The nature of the conveyance used should be certified on the travelling allowance bill presented for payment.

(4) The Governor in Council is also pleased to direct that the present 20 miles limit should be abolished.

(5) Government have decided to allow officers on tour to draw daily allowance, in addition to mileage by road, subject to the limitation that

the allowance should not be drawn if the officer returns to headquarters on the same day as he leaves headquarters. Menials, who are expected to perform short journeys on foot, will constitute an exception to this rule. Their case will continue to be governed by Supplementary Rule 184 under Fundamental Rule 44. The principles underlying these orders are :—

(*a*) Daily allowance drawn in the aggregate over a period of time is intended to cover all expenses of touring other than the actual cost of conveyance of the officer himself ;

(*b*) Daily allowance should not in the aggregate be a source of profit to the officer who draws it.

(6) Mileage should not be admissible for any journey taken in a conveyance for which a conveyance allowance is given, unless—

(*a*) the conveyance allowance is intended to cover the cost of maintenance of the conveyance only, or

(*b*) the officer concerned travels on duty beyond his jurisdiction.

Note.—As there are special travelling allowance rules for all constables and head constables and for railway Sergeants (*vide* rule 823 on pages 504-508 of this chapter), the above orders are not applicable to them.

(G.R., F.D., 864 of 1-11-1925 and I.G.P., 105 of 5-12-25.)

790. (1) The new rates of mileage allowance laid down in rule 789 of this chapter apply to journeys on transfer as well as to journeys on tour.

(2) Officers drawing the conveyance allowances specified in Appendix 3 to Supplementary Rule 119 under Fundamental Rule 44 are not entitled to draw mileage allowance for journeys within their sphere of duty. For the spheres of duty of various classes of Police officers, see rule 819 of this chapter.

(3) Daily allowance shall not be drawn for any day in respect of which mileage by road is drawn in addition to mileage by rail or steamer.

(G.R., F.D., 864 of 4-3-26.)

791. Third grade officers in Kanara are allowed mileage at the rates sanctioned by the Commissioner, Southern Division's notification issued in the *Gazette* from time to time up to a maximum of 4 annas on tour and 5 annas on transfer provided that their claims are supported by a certificate that a whole cart was actually used and paid for at those rates, and provided that, in case of journeys on tour, when two or more members of the establishment concerned travel at the same time they cannot take the benefit of this concession.

(G.R., F.D., 4347 of 26-10-25.)

792. The concession for journeys in the Konkan Districts referred to in paragraph 4 of appendix 5 to Supplementary Rule 160 under Fundamental Rule 44, page 175, of the Travelling Allowance Rules should be held to apply to the Constabulary in the Konkan Districts. Paragraph 4 runs as follows :—

"Government servants in all departments on pay less than Rs. 200 per mensem (including menials) while travelling during the months of June to September in the Konkan districts are entitled to mileage at the special rate of annas four a mile (two annas a mile in the case of menials) and daily allowance at 33 1/3 per cent. more than

that admissible to them under Supplementary Rule 152 to the Fundamental Rules."

(G.R., H.D., 9657 of 3-5-26.)

793. When a Government servant has occasion to perform road journeys to and from a railway station or stations on the same day and when the total of such journey or journeys exceed five miles, the usual mileage allowance should be granted in addition to the railway fare.

(G.R., F.D., 3050 of 26-3-24.)

794. Except on transfer no road mileage is admissible unless the sum of all road journeys performed in connection with the journey by rail during the same day, to and from the railway station, exceeds 5 miles. On transfer, mileage should be allowed for the distance between the transferred officer's actual residence and the nearest railway station.

(G.R., F.D., 3707 of 17-5-27.)

795. (1) As daily allowance is exchanged for mileage (*i.e.*, $1\frac{3}{4}$ Railway fare) and $\frac{3}{4}$ fare covers incidental expenses for the day, daily allowance is not admissible in addition to road mileage when combined with journey by rail. It is thus admissible in addition to *pure mileage by road only.*

(2) Daily allowance in addition to mileage is not admissible for a road journey on a day when a journey is made from a camp out and back after a continuous halt of 10 days duration, as it becomes the temporary headquarters of the officer (*vide* Supplementary Rule 181).

(3) After 10 days halt at a camping place, an officer is not entitled to mileage or daily allowance for journeys not exceeding 5 miles from that place.

(A.G., Bombay, T. M. 20-2462 of 30-1-26.)

5. *For Journeys by Sea or River Steamer*

796. For the purpose of calculating mileage allowance for journeys by sea or by river steamer, Government servants are considered to be entitled to class accommodation according to the following scale :—

(1) A Government servant of the first grade—Highest class.

(2) A Government servant of the second grade—If there be two classes only on the steamer, the higher class. If there be more than two classes, middle or second class.

(3) A Government servant of the third grade—If there be two classes only on the steamer, the lower class. If there be three classes, middle or second class. If there be four classes, third class. Provided that a competent authority may direct that any Government servant whose pay does not exceed Rs. 30 is entitled for journeys generally or for particular journeys, to accommodation in the lowest class only.

(4) A Government servant of the fourth grade—lowest class.

Note.—Police officers should requisition third class tickets at double rates for prisoners and their escorts when travelling by the Bombay Steam Navigation Company's and the Indian Co-operative Navigation and Trading Company's steamers. In return for this, isolated second class accommodation will be provided by the companies.

(S. Rs, 137 and 139.)

797. Government servants of the first, second and third grades, while travelling by steamer should be granted allowances as shown below :—

(1) In the case of journeys between Bombay and Aden, Bombay and Karachi, Karachi and Aden, Bombay and Persian Gulf, Karachi and Persian Gulf, Bombay and Kamaran Islands and Karachi and Kamaran Islands one fare *plus* 30 per cent. thereof.

(2) In the case of other journeys, double the fare.

(3) In the case of journeys on transfer, the allowances of the Government servant himself should be regulated by these rules. First grade officers should be allowed in addition a fare of the lowest class for a second servant if certified to be taken. Allowances for family, personal effects, conveyances, etc., will remain unaffected (see rule 825 in this chapter).

(4) For the purposes of these rules 'fare' means the lowest rate for the class of accommodation to which the Government servant is entitled.

(G.R., F.D., 1852 of 4-4-23 and G.R., F.D., 1852 of 10-1-25.)

(5) A Government servant of the fourth grade, when travelling by sea or river steamer, may draw, in addition to mileage allowance, daily allowance at double the rate ordinarily admissible to him ; provided that whatever be the nature of other journeys which may be combined with the steamer journey, no further daily allowance may be drawn for any day for which this double allowance is drawn.

(S.R. 162.)

(6) In cases of doubt or in cases which owing to the arrangement of the classes on the steamer, the rules if construed strictly involve hardship, a competent authority in respect of non-gazetted subordinates, has power to decide for journeys generally, or for particular journeys, what class of accommodation any particular officer should be allowed and whether, when any concession is sanctioned, the officer should be granted the full allowances admissible for the higher class in which he is permitted to travel.

(G.O., F.D., 7846 of 17-11-19.)

(7) Officers of the third grade travelling between Bombay and Ratnagiri by steamers of the Bombay Steam Navigation Company should be allowed to travel by the upper class and draw allowances at the rate of one upper and one lower class provided they actually travel by the upper class.

(G.O., F.D., 710 of 8-12-20.)

(8) All European officers travelling by the Bombay Steam Navigation Company and by the steamers of the Indian Co-operative Navigation and Trading Company are entitled to first class fares.

[S.R. 142 (*b*).]

(9) Officers of the second grade when travelling by steamers of the Bombay Steam Navigation Company or the Indian Co-operative Navigation and Trading Company are entitled to cabin accommodation.

(G.R., F.D., 3707 of 2-2-27.)

6. *Alternate Routes*

798. During the period 15th May to 8th October, Government servants may use the land route for journeys between Bombay and Karachi and to and from places in the Kanara, Ratnagiri, Kolaba and Thana Districts although the sea journey may be shorter or cheaper.

(S.R. 341 ; G.R., F.D., 5224 of 2-2-27).

799. (1) Government have sanctioned the following routes for the purpose of calculation of travelling allowance admissible to Government servants travelling between stations in Kanara District and stations in Satara, Sholapur, Belgaum, Dharwar and Bijapur Districts :—

(A) On duty generally

(*i*) During the fair season (between 1st November and 30th April).	Karwar-Marmagoa by steamer and thence by rail.
(*ii*) During the monsoon (between 1st May and 31st October).	Karwar to Hubli or Dharwar *via* Yellapur by road.

(B) On transfer

(2) For journeys on transfer between Karwar and any of the above districts including those in the Central Division during the fair season (between 1st November and 30th April) the following land route may be used by Government servants and their families, their kit, conveyances and servants, if any, being conveyed by the ordinary route :—

Karwar to Hubli or Dharwar by road and thence by rail to their destination.

For journeys by road from Karwar to Hubli or Dharwar the actual cost of hiring a conveyance will be admissible instead of mileage by road. In the monsoon the land route *via* Hubli or Dharwar may be regarded as the shortest route for all journeys, whether on transfer or not.

(G.R., F.D., 4505 of 3-3-26 and G.R., F.D., 4975 of 24-7-26.)

(3) Government servants may use the land route for all journeys between Chiplun and Ratnagiri and draw travelling allowance by that route, which may be regarded as the shortest route for the purposes of Supplementary Rule 127 under Fundamental Rule 44.

(G.R., F.D., 4919 of 23-7-26.)

800. A competent authority may, for special reasons which should be recorded, permit mileage allowance to be calculated on a route other than the shortest or cheapest provided that the journey is actually performed by such route and provided that the mileage allowance calculated on such route does not exceed that calculated on the shortest route by more than 50 per cent.

Notes.—(i) In granting such concession, the competent authority should consider whether any public interest, such as the saving of public time, inspection work, enroute, etc., was served by the journey being performed by a route other than the cheapest which would not have been served had the Government servant travelled by the ordinary route.

(*ii*) Applications for certificates under Supplementary Rule 128 (*a*) from Police officers of the rank of Inspectors, Prosecutors and below need not be sent through the Range Deputy Inspector-General of Police, but to the Inspector-General direct.
(I.G.P., 113 of 6-8-26.)

(*iii*) Each time an application is made for 50 per cent. extra travelling allowance, the special circumstances should be invariably stated.

(*iv*) The Inspector-General of Police is the competent authority for the Police Department.
(I.G.P., 148 of 1-11-26.)

7. *Fractions of a Mile discarded*

801. In calculating mileage allowance for journeys by road, fractions of a mile should be omitted from the total of a bill for any one journey but not from the various items which make up the bill. Each complete journey is to be considered separately, and a journey on tour ends whenever the Government servant returns to headquarters or to a place in which his headquarters are situated, whether he halts there or not.
(S.R. 149.)

IV.—Daily Allowance

1. *General*

802. (1) Daily allowance is drawn only during absence from headquarters on duty, including the period of halts on duty or on an authorized holiday during such absence.
(S.R. 150.)

(2) The period of absence from headquarters begins on the day on which the officer leaves headquarters and ends on the day on which he returns.
(S.R. 176.)

2. *Rates of Daily Allowance*

803. (1) The rates of daily allowance for Government servants of the several grades are fixed as follows :—

	Rs.	a.	p.
(*a*) A Government servant of the first grade ..	7	8	0
(*b*) A Government servant of the second grade, on pay—			
(*i*) Up to Rs. 250	2	8	0
(*ii*) Above Rs. 250 up to Rs. 300	3	0	0
(*iii*) Above Rs. 300 up to Rs. 350	3	8	0
(*iv*) Above Rs. 350 up to Rs. 400	4	0	0
(*v*) Above Rs. 400 up to Rs. 450	4	8	0
(*vi*) Above Rs. 450 up to Rs. 749	5	0	0
(*c*) A Government servant of the third grade on pay—			
(*i*) Up to Rs. 50	0	8	0
(*ii*) Above Rs. 50 up to Rs. 75	0	12	0
(*iii*) Above Rs. 75 up to Rs. 100	1	0	0
(*iv*) Above Rs. 100 up to Rs. 125	1	4	0
(*v*) Above Rs. 125 up to Rs. 150	1	8	0
(*vi*) Above Rs. 150 up to Rs. 175	1	12	0
(*vii*) Above Rs. 175 up to Rs. 199	2	0	0
(*d*) A Government servant of the fourth grade ..	0	3	0

Notes.—(*i*) Assistant Superintendents of Police, whether permanent, officiating or probationers are first grade officers for the purpose of this rule.

(*ii*) Special rates applicable to head constables and constables will be found in rule 823.

(2) The following officers should be granted the special rates of daily allowance as shown below :—

	Rs.	a.	p.
(*a*) The Inspector-General of Police	10	0	0
(*b*) Deputy Inspectors-General of Police ..	9	0	0
(*c*) Deputy Superintendents of Police in the Selection grades of Rs. 750 and 800	7	8	0
(*d*) Deputy Superintendents of Police and probationers.	4	8	0
(*e*) Honorary Deputy Superintendents of Police ..	4	8	0

(G.R., F.D., 1139 of 3-2-1923 ; G.R., F.D., 1139 of 5-7-1923 ; G.R., F.D., 2578 of 28-8-1923 and I.G.P., 11 of 1-2-27.)

3. *Daily Allowance : Outside Bombay Presidency*

804. Government servants of all grades travelling on duty outside the Bombay Presidency are entitled to rates of daily allowance 25 per cent. higher than the rates fixed for officers of corresponding grades by the Governments within whose jurisdiction they are travelling or the rates of daily allowance ordinarily admissible to them in the Bombay Presidency under Supplementary Rule 152 under Fundamental Rule 44, whichever may be greater. Officers mentioned in Appendix 4 referred to in Supplementary Rule 153 are entitled to rates of daily allowance 25 per cent. higher than the rates fixed for similar officers by the Governments within whose jurisdiction they are travelling or the rates of daily allowance mentioned in Appendix 4 against their names, whichever may be greater.

(G.R., F.D., 4904 of 6-10-1926.)

Note.—The rates of daily allowance admissible under the above rule should *in no case* exceed double the rates prescribed in Supplementary Rule 152. Subject to these maxima the 25 per cent. increase sanctioned in the above rule should be allowed on the special rates of daily allowance fixed for Government servants of the corresponding grades by the Government within whose jurisdiction they may be travelling whether these special rates are (*a*) rates fixed for specified officers on account of their status or (*b*) rates fixed in view of the exceptional expensiveness of the station or area. These orders are not, however, applicable to Head Constables and constables in districts and on railways whose case is solely regulated by rule 823 on pages 504-508 of this chapter.

(A.G., Bo., Letter D. A. IV-544 of 14-5-27.)

805. It has been decided on principle that no claims of a petty nature should be preferred by one Local Government against another. Following this principle the Bombay Government withdrew a petty claim against the Bengal Government on account of travelling allowance charges for an Inspector's journey to Calcutta in answer to a summons in a criminal case from the Chief Presidency Magistrate, Calcutta, and ordered that such charges should be met from the budget grant under travelling allowance.

(I.G.P., 42 of 17-4-25.)

4. *Daily Allowance to Probationary Inspectors and Sub-Inspectors of Police*

806. Inspectors and Sub-Inspectors of the Central Police Training School are entitled to a daily allowance of Re. 1 and annas 8 respectively when actually away from the school on practical work.

(Para. 9 of Appendix 14 to S. R. 192.)

5. *Daily Allowance—Special Rates at Certain Places*

807. A daily allowance of Rs. 10 is admissible to all officers of the first grade required to stay in Bombay, Poona, Karachi City or Mahableshwar on duty. Officers of the second grade similarly detained at these places are entitled to a *pro rata* increase of $33\frac{1}{3}$ per cent. in the ordinary rates of daily allowance admissible to them. Any permanent travelling allowance should be suspended during the period for which the special rates are drawn.

(G.Rs., F.D., 1426 of 22-8-22 and 2009 of 9-2-24.)

Note.—These concessions are not applicable to officers stationed in (1) the Bombay Suburban Division and Bombay City, (2) Poona Suburban Area and Poona City and Cantonment, (3) Karachi City and (4) Mahableshwar during their visits to (1) Bombay City, (2) Poona City, (3) Karachi City and (4) Mahableshwar respectively.

(G.Rs., F.D., 1426 of 3-1-23, 1712 of 25-1-23, Para. 10 of Appendix 5 to S.R. 160.)

808. All Government servants of the third grade required to attend the undermentioned stations on duty are entitled to daily allowance at the special rates specified against them, any permanent travelling allowance drawn by them being suspended for the period :—

Stations.	Special rate of daily allowance.
Bombay, Mahableshwar, Matheran, Karachi and Panchgani ..	Double the ordinary rate.
Poona	$1\frac{1}{2}$ times the ordinary rate.

Notes.—(*i*) The special rates for (1) Bombay, (2) Mahableshwar, (3) Matheran, (4) Karachi, (5) Panchgani and (6) Poona are not applicable to officers stationed in (1) the Bombay Suburban Division and Bombay City, (2) Mahableshwar, (3) Matheran, (4) Karachi City and Cantonment, (5) Panchgani and (6) Poona Suburban area and Poona City and Cantonment respectively.

(G.Rs., F.D., 706 of 5-10-21, 957 of 9-11-22, 1993 of 20-4-23, 3258 of 10-6-24 and 3496 of 23-9-24, Rule 8 to Appendix 5 referred to in S. R. 160.)

(*ii*) Officers of the Railway Police, who draw travelling allowance under Supplementary rule 189 (*a*) and (*b*) under Fundamental Rule 44, are not entitled to the increased daily allowance referred to in rule 807 above, unless the halt is one of twelve hours or more.

(G.R., H.D., 8715 of 16-1-26.)

809. (1) Peons of officers who tour over the whole Bombay Presidency or the Presidency proper are entitled to draw daily allowance at annas six.

(G.O , F.D., 376 of 21-5-20.)

(2) Peons accompanying officers on their visits to Bombay, Mahableshwar, Matheran, Karachi, Panchgani or Poona or going on duty to those places should be given daily allowance at special rates, namely, six annas in the case of visits to the first five places and four annas in the case of visits to Poona for the entire period of absence from Head Quarters, *i.e.*, days of halt and of actual journey by rail.

(G.O., F.D., 718 of 8-9-21 and 3616 of 11-11-24.)

6. *Daily Allowance for Halts in excess of ten days*

810. (1) Daily allowance may not as a rule be drawn for more than ten days of a halt at one place.

Note.—An officer who remains more than ten days halted at a place may draw daily allowance on any day on which he makes a journey from and to the halting place, if he reaches a point more than five miles distant from it. A halt is not interrupted for the purpose of this rule by an absence on duty from the place of halting for less than three nights.

(S.R. 180.)

(2) In submitting applications for sanction to exemption from the operation of S. R. 180 that daily allowances may not be drawn for more than ten days of a halt at one place, it should be certified in each case that all the conditions prescribed are fulfilled.

(G.C., F.D., 3249 of 12-7-99.)

(3) The Inspector General of Police has been authorised, in the case of officers of the police department, to exercise the powers vested in the local Government by Supplementary Rule 180 under Fundamental Rule 44.

(G.R., H.D., 2123 of 14-11-24.)

(4) This power has been delegated subject to a limit of 30 days to Deputy Inspectors General of Police in respect of non-gazetted police officers under their control.

(G.R., F.D., 140 of 23-12-21.)

Note.—The period of halt in excess of ten days for which exemption is applied for should include also the first ten days of the halt as it is necessary that the competent authority should have before it a visible representation of the whole period of halt in such cases.

(G.R., H.D., S/71-5554-D of 5-6-25 and I.G.P., 50 of 24-6-25.)

7. *Daily Allowance when transferred on Deputation*

811. All head constables and constables should, under Supplementary Rule 180 to Fundamental Rule 44, be granted full daily allowance when they are transferred on deputation from one district to another or from one place to another in the same district.

(G.O., F.D., 475 of 20-7-20.)

Note.—This does not however amount to a general exemption from the operation of Supplementary Rule 180. In any case under the supplementary rules to the Fundamental rules, the sanction of the competent authority is required for exemption from the operation of rule 180 if a halt exceed ten days, except in the case of policemen transferred on plague duty *vide* rule 410, page 214 of Volume I.

(I.G.P., 1 of 3-1-25.)

8. *Daily Allowance on Deputation out of India*

812. Subordinate police officers deputed on duty outside India should be granted :—

(1) full pay, for the entire period of absence from India, with

(2) actual travelling expenses, and a subsistence allowance not exceeding the following scale while in any country outside India

	S.	*d.*	
For an officer of the Inspector's class ..	22	6	a day
For a Sergeant .. .. .. } For a Constable .. .. .. }	15	0	a day

(G.R., H.D., 2963 of 15-12-22.)

9. *Allowance on Deputation for a course of Training*

813. When policemen are deputed for a course of training such as to learn Armourer's work, Chief Operator's work, Drill Instructor's work and Cycle repairing, a compensatory allowance should be paid to them at the rate of Rs. 10 per mensem for a Head Constable and Rs. 7 for a Constable, in lieu of daily allowance and local allowance, if any. If Government quarters are not available, hutting allowance should be granted in addition according to the rate sanctioned for the locality concerned.

(G.R., H.D., 8466 of 5-10-25.)

10. *Daily Allowance on Casual Leave or Holidays*

814. An officer shall not be entitled to draw daily allowance on tour during his absence from camp on casual leave or holidays.

(S.R. 353.)

V.—Railway Police, Special Rules for

815. Sub-Inspectors of Police employed exclusively on Railways are allowed a Permanent Travelling Allowance of Rs. 40 per mensem in lieu of daily allowance.

(G.R., H.D., 10782 of 19-11-20.)

816. Police Prosecutors on the Railways are entitled to a conveyance allowance of Rs. 15 per mensem with daily allowance under Supplementary Rule 152 framed under Fundamental Rules instead of fixed travelling allowance of Rs. 20 per mensem.

(G.R., H.D., 10782 of 19-11-20.)

817. (1) The following provisions are applicable to—

(*i*) Officers and men of the railway police including clerical establishments of Superintendents of Railway Police ;

(*ii*) any other Government servant or class of Government servants, whose duties involve constant travelling by railway, to whom Government may declare them to be applicable.

(2) When such a government servant makes a journey by railway on tour—

(*i*) He is entitled either to a free pass under the free pass rules of the railway or to the fares for himself and the servants and baggage accompanying him which a free pass would cover.

(*ii*) If he is in receipt of permanent travelling allowance, he is entitled to draw it ; but otherwise he may draw daily allowance, subject to Supplementary Rule 177, only if he is absent from his headquarters for more than eight consecutive hours. The absence from headquarters should be calculated from the advertised time of the train starting to the actual time of the arrival of the return train.

(*iii*) He may not exchange for mileage allowance the allowances admissible under sub-clauses (*i*) and (*ii*) of this clause.

(*iv*) If he combines with a railway journey a journey by steamer or road, he may, if he travels to a place distant at least five miles from the point where he leaves the railway or returns to the railway from a place similarly distant, draw mileage allowance for the journey by

steamer or road, in addition to daily allowance if any, admissible under this rule or under Supplementary Rule 162 to Fundamental Rule 44, but not in addition to permanent travelling allowance, provided that the time spent on the journey by steamer or road shall be deducted in calculating the duration of his absence from his headquarters for the purpose of sub-rule (2) (*ii*) of this rule.

(S.R. 189.)

818. The Government servants specified in the above rule may draw travelling allowance under that rule for journeys on transfer within the limits of the railway to which they are attached, and are entitled, in addition, to a free pass or fares for their families, provided that they must not draw daily allowance for halts in the course of the journey unless such halts are made in connection with their duty. When transferred from one railway to another, they are entitled to travelling allowance under Supplementary Rules 220 to 222 framed under Fundamental Rule 44.

(S.R. 234.)

VI.—Travelling Allowance admissible for Different Classes of Journeys

1. *Journey on Tour*

(*A*) *Limits of the Sphere of Duty*

819. (1) Government may define the limits of the sphere of duty of any public servant. Existing orders are contained in Appendix 7 on page 182 of the Manual of Supplementary Rules under Fundamental Rules, and in the sub-rules here below.

(2) A Government servant is on tour when absent on duty from his headquarters either within or, with proper sanction, beyond his sphere of duty. For the purpose of this rule, a journey to a hill station is not treated as a journey on tour.

(S.R. 165.)

Note.—A District, Assistant or Deputy Superintendent of Police is not held to be on tour when he visits a police station on regular inspection duty unless he is absent from his headquarters for two or more consecutive nights.

(S.R. 166.)

(3) For the purpose of travelling allowance of other police officers the sphere of duty is as follows :—

(*a*) Inspectors.—The sub-division of the district, of which he is in charge.

Note.—But in the case of an Inspector of Police temporarily doing the duties of another Inspector in addition to his own, the limit of his original sphere of duty does not extend to the second circle for purposes of travelling allowance.

(Appendix 7 referred to in S.R. 165.)

(*b*) City or cantonment Inspectors or Sergeants.—The city or cantonment in which they are severally employed.

(*c*) Police Prosecutors whether above or below the efficiency bar and Home Inspectors.—The circle of duty for these will be a radius of five miles from their headquarters.

(G.R., H.D., 6595-8222 of 13-11-25.)

(*d*) Sub-Inspector (except headquarters Sub-Inspectors).—A radius of 15 miles from his headquarters and beyond the limits of his police station.

(Appendix 8 referred to in S.R. 169.)

(*e*) Sub-Inspector in charge of city or town.—The city or town.

(*f*) Head-quarters Sub-Inspector.—Head-quarter town or city of the district.

(*g*) Probationary Sub-Inspector during the period of his probation :—

(*i*) When placed under a Police Prosecutor, a Head Quarters Sub-Inspector or the Superintendent of Police as Assistant to the Reader Sub-Inspector.—Head Quarters town or city.

(*ii*) When placed under a Sub-Inspector in charge of a police station.—The police station.

(*iii*) When placed under a sub-divisional Inspector.—The police station of the Sub-Inspector whose head-quarters are the same as that of the Inspector.

(I.G.P., 11229-B. of 26-7-11.)

(*h*) Head Constables and Constables.—The circle of duty for these will be a radius of five miles from their head-quarters.

(G.R., H.D., 10782 of 19-11-20.)

(*i*) Criminal Identification Branch.—Poona City.

(*j*) Criminal Investigation Branch.—Poona City.

(G.R., H.D., 6595-8222 of 13-11-25.)

(*k*) The circle of duty of prosecuting Head Constables in the Presidency proper is the head-quarters town of the Police Station to which they are attached.

(G.R., J.D., 4377 of 2-6-19.)

820. (1) Police officers are not entitled to travelling allowance for journeys (other than journeys by rail or steamer) within their sphere of duty. When travelling by rail or steamer within their sphere of duty, they are entitled to travelling allowance under Fundamental Rule 44. When proceeding under proper authority beyond their sphere of duty they are entitled to travelling allowance for their entire journey including such part of it as is within their sphere of duty.

(S.R. 169.)

(2) Policemen of all ranks employed on clerical duties in the offices of the Deputy Inspectors General of Police, Superintendents, Assistant and Deputy Superintendents of Police, are exempted from the operation of Supplementary Rule 169.

(G.R., J.D., 899 of 12-2-09.)

(3) In respect to claims to travelling and other allowances for members of the executive force employed on clerical duties in the office of the Superintendent, Assistant or Deputy Superintendent of Police, the

number and date of the Deputy Inspector-General's order sanctioning the employment in the office should be quoted in the bill.

(I.G.P., 6659-A of 12-6-08.)

Note.—Sub-Inspectors who are in receipt of a permanent conveyance allowance under this rule are entitled to daily allowance in addition to their conveyance allowance.

(S.R. 174.)

(4) A Government servant travelling on duty within five miles of his head-quarters is entitled to recover the actual amounts which he may spend in payment of ferry and other tolls, if any, and fares for journeys by railway or other public conveyance.

(S.R. 193.)

(5) S. R. 174 under F. R. 44 is not intended to refer to journeys in which an officer travelling between two places, both of which are within his jurisdiction, is obliged during part of his journey to pass beyond the limits of his jurisdiction, or in which he takes a route through another district in order to arrive the sooner at his destination.

(B) *For Camp Equipage and Equipment*

821. These terms are defined in S. Rs. 23 and 24. Apparatus for moving a camp does not include vehicles for the conveyance of 'personal baggage.' Vehicles used for such purpose cannot be considered as camp equipage even though the baggage is used by the officer while in camp. If any portion of 'camp equipment' proper, such as tents, furniture and the like, is carried in an officer's tonga or other vehicle, there is no objection to part of the cost of keeping up the latter during a halt at head-quarters being borne by the State.

(G.R., F.D., 3713 of 11-8-00.)

(C) *Exemption from the payment of Tolls*

822. Government Officers travelling on duty are exempted from the payment of tolls for their kit (both office and private).

(G.R., P.W.D., 3665 of 11-6-23.)

(D) *Travelling Allowance Rules for Police Head Constables and Constables and Railway Sergeants*

823. General rates of daily allowance for halts whether within or beyond District or Railway Superintendent's limit and for journeys other than by steamer or railway.

(1) Head Constables and Constables will ordinarily be entitled to the following daily allowances for journeys or halts over five miles from their head-quarters, irrespective of whether the halts are within or beyond the jurisdiction of the Superintendent, subject to the proviso that such journeys or halts involve continuous absence of not less than 24 hours from their head-quarters:—

All Head Constables ..	8 annas
Constables ..	4 „

Mileage for road journeys.

(2) For road journeys of more than 20 miles, mileage at the following rates is admissible provided also that the places travelled to or from are beyond the jurisdiction of the Police station concerned :—

Head Constables. As. 2 per mile.
Constables .. „ 1½ „

Rule 4 of Appendix 5 to Supplementary Rules and Government Resolution, Home Department, No. 9657, dated 3rd May 1926.

Special rates in the Konkan Districts (Kanara, Kolaba, Ratnagiri and Thana) during the monsoon, *i.e.*, June to September :—

Head Constables. As. 4 per mile.
Constables .. „ 2 „

Note.—Where a motor service exists and it is in the public interests that it should be used or where a boat is the ordinary mode of travelling, actual expenses of the journey should be allowed to Head Constables and Constables whether the journey is within or beyond the limit of the Police station, *plus* daily allowance if the latter is admissible under rule (1) above.

Railway and Steamer Travel.

(3) (*a*) *District Police.*—

Journeys whether within or beyond district limits :—

	Rs.	a.	p.
Head Constables ..	0	8	0
Constables ..	0	4	0

No Head Constable or Constable will be entitled to one and three-fourth railway or double steamer fare. They will be entitled to railway or steamer warrants of the third class (or, in lieu, single fares to cover journeys) and daily allowance as above in lieu of the additional fare, subject to the proviso that such journeys involve continuous absence of not less than 24 hours from their head-quarters. Thus a Head Constable or Constable performing a railway or steamer journey and returning to head-quarters within 24 hours will not be eligible for any daily allowance but only to a railway or steamer warrant or one single fare each way.

(*b*) *Railway Police.*—

For continuous necessary absence from head-quarters for any period of from 8 to 24 hours (between midnight and midnight), irrespective of whether such absence involves travel within or beyond the jurisdiction of the Superintendent, the rates of daily allowance admissible are :—

	Rs.	a.	p.
Sergeants ..	2	0	0
Head Constables ..	0	10	0
Constables ..	0	6	0

Halts in Bombay and other expensive places.

(4) *Special rates of daily allowance.*—

	Bombay			Mahableshwar, Matheran, Karachi and Panchgani			Poona		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Rules 8, 14 and 15 of Appendix 5 to Supplementary Rules. Head Constables ..	1	0	0	1	0	0	0	12	0
Constables	0	10	0	0	6	0	0	4	0

Rule 4 of Appendix 5 to Supplementary Rules.

In the Districts of Ratnagiri, Kolaba, Kanara and Thana during the monsoon, *i.e.*, June to September :—

	Rs.	a.	p.
Head Constables ..	0	11	0
Constables ..	0	5	0

For halts outside the limits of the Presidency, the rate will be as sanctioned in Government Resolution, Finance Department, No. 4904, dated 6th October 1926, *viz.*, 25 per cent. higher than these rates.

Journeys on transfer whether within or without district limits.

District Police.
Supplementary Rule 222.

(5) (*i*) *For journeys by Railway or Steamer*—

(*a*) *For self.*—Three III class railway or two III class steamer fares.

(*b*) *For family.*—One extra fare for each adult member and half fare for each child where this is charged by the Railway or Steamer authorities.

(*c*) *Personal effects.*—Free transport by goods train, steamer or other craft up to a maximum of 15 maunds.

(*ii*) *For journeys by road.*—Mileage at the following rates :

—	With family		Without family
	More than one member	One member	
	As.	As.	As.
Head Constable ..	8	6	4 per mile.
Head Constable ..	6	4½	3 ,, ,,

(*iii*) For the transportation by the cheapest means of conveyance of personal effects up to a maximum of 15 maunds he may draw mileage allowance at the following rate for each maund of goods :—

(*a*) For journeys of five miles or less—Bombay City and Salsette :

Annas 3 for a journey up to two miles, 1 anna 6 pies for the third mile, and 9 pies for every additional mile.

Ahmedabad City and Cantonment, Surat, Bulsar, Broach City, Nadiad, Anand, Karachi City and Cantonment, Shikarpur, Sukkur, Rohri, Jacobabad, Larkana, Poona City and Cantonment, Poona Suburban Area, Ahmednagar, Goa Frontier .. 1 anna per mile
Elsewhere .. 6 pies ,, ,,

Notes.—(*i*) The rates specified for the place where a cart is hired shall apply to the whole journey when not over five miles.

(*ii*) For journeys of two miles or less, mileage may be drawn as for two miles.

(*iii*) Each separate "cartage" of kit, *e.g.*, from a residence to a railway station, shall be considered a separate journey.

(*b*) For journeys over five miles—

Goa Frontier 1 anna per mile.
Elsewhere 6 pies per mile.

Notes.—(*i*) For the purposes of Travelling Allowance for journeys on transfer the term "Family" includes the officer's wife (not more than one), his legitimate children and step children residing with and wholly dependent on him.

(*ii*) If any member of the officer's family does not travel with him, his or her journey may be charged for within the above limits, provided that he or she follows him within six months of the date of his transfer or precedes him by a period not exceeding one month.

(*iii*) For drawing the allowances for a family under (5) (*i*) (*b*) or the maundage allowance under (5) (*i*) (*c*), a certificate must be furnished by the officer of the number and relationship of the members of his family (as defined in note (*i*) above) for whom the allowance is claimed. All allowances claimed under (5) (*i*) (*c*) must also be supported by a certificate that the actual expense incurred was not less than the sum claimed.

Railway Police (transfers within the jurisdiction of one and the same Railway Superintendent)

Supplementary Rule 234.

Free passes for self and all members of the family wholly dependent on the Policemen and free transport of kit up to the limit admissible on each pass.

Cases of Railway Policemen transferred to the jurisdiction of another Railway Superintendent or District Superintendent will be governed by the rules applicable to the District Police.

(G.R., H.D., 6595-VII of 1-6-27.)

2. *Journey on Transfer*

824. The power of sanctioning under Supplementary Rule 222 Fundamental Rule 44 for a journey on transfer charges on account of the conveyance of tents and horses by railway or steamer in respect of

Gazetted and Non-gazetted Police Officers under their control has been delegated to Deputy Inspectors General of Police and Superintendents of Police.

(G.R., J.D., 2520 of 18-4-18.)

825. (1) An officer in superior service is entitled for a journey on *transfer* by rail to double the fare of the class to which he is entitled and by steamer to 1 3/10 in the case of journeys described in rule 797 of this chapter and to double the fare in the case of other journeys; provided he is transferred for the public convenience and not at his own request, or in consequence of misconduct, and if he is entitled to pay or salary during the time occupied in such journey.

(G.O., F.D., 445 of 29-6-20 and G.R., F.D., 1852 of 4-4-23.)

(2) He is also entitled to the following concessions:

(A) *For journeys by rail or steamer*

(*i*) (*a*) *For self.*—One extra fare of the class to which he is entitled on all journeys by rail.

(G.O., F.D., 445 of 29-6-20, 1852 of 4-4-23 and 1852 of 10-1-25.)

(*b*) In the case of journeys by steamer first grade officers should be allowed in addition a fare of the lowest class for a second servant if certified to be taken.

(G.R. F.D., 1852 of 4-4-23.)

(*ii*) *For family.*—One extra fare for each adult member and half fare for each child where this is charged by the railways or steamer authorities.

(*iii*) *Personal effects.*—Free transport by goods train, steamer or other craft, up to a maximum of 60, 30 and 15 maunds respectively for 1st, 2nd and 3rd class officers at owner's risk.

(G.O., F.D., 445 of 29-6-20.)

Notes.—(*i*) If a Government servant carries his personal effects by passenger instead of by goods train, he may draw the actual cost of carriage up to a limit of the amount which would have been admissible had he taken the maximum number of maunds by goods train.

(G.O., F.D., 445 of 29-6-20 and 337 of 5-12-24 and S.R., 222.)

(*ii*) The term "personal effects" is not subject to definition, but controlling officers should satisfy themselves of the reasonableness of the claim for re-imbursement. Where tents are supplied by Government they will not be included in personal effects for the purposes of sub rule (2) (iii) above, in other cases they may be conveyed as personal effects.

(G.O., F.D., 445 of 29-6-20 and S.R., 222.)

(*iv*) *Free transport of conveyances and horses* as shown below provided that—

(1) The distance travelled exceeds 80 miles and,

(2) the officer holds an appointment in which the possession of a conveyance or horses is advantageous from the point of view of his efficiency.

(*a*) First class officers—A carriage or motor car or motor cycle (with or without side car) and two horses.

(*b*) Second class officers—A carriage or motor cycle (with or without side car) and one horse.

(*c*) Third class officers—One horse, or a motor cycle (with or without side car) or an ordinary cycle.

Notes.—(*i*) In the case of a motor car, the cost of conveyance of a chauffeur or cleaner may also be allowed whether separately charged for or not, similarly for each horse the cost of conveyance of one syce and one grass-cutter may be allowed.

(*ii*) The conveyances or horses charged for must actually be carried by rail, steamer or other craft and only the rates charged for carrying the same at owner's risk will be allowed.

(G.O., F.D., 445 of 29-6-20.)

(*iii*) A Government servant, who is entitled to conveyance charges of his motor car may be allowed to send his motor car by road and draw actual expenses not exceeding two annas per mile, provided that the total cost to Government does not exceed the cost for conveying it by rail, steamer or other craft whichever is the cheapest. In the case of a journey on transfer, such a claim will only be allowed when the Government servant himself and all other members of his family, who accompany him on transfer and for whom travelling allowance has been claimed, travel by rail or steamer.

(G.R., F.D., 4791 of 9-6-26.)

(B) *For journeys by road*

(*i*) *For self*—One extra mileage at the rate to which he is entitled as laid down in Rule 789 of this chapter.

(*ii*) *For family.*—A second extra mileage if one member of his family accompanies him and a third if more than one member of his family accompany him.

(*iii*) Free transport of goods up to the maundage limits given in (A) (*iii*) above according to a rate to be laid down by the local Government. This rate will prescribe the average cost per mile of conveying a maund of goods by the cheapest method of conveyance.

(G.O., F.D., 445 of 29-6-20 and S. R. 222.)

(3) If any member of the officer's family does not travel with him, his or her journey may be charged for within the above limits, provided that he or she follows the officer within six months of the date of transfer or preceeds him by a period not exceeding one month.

(G.O., F.D., 445 of 29-6-20.)

Note.—Travelling allowance of the family of an officer on transfer should be regulated with reference to the facts at the time of the journey in respect of which the travelling allowance is claimed.

(G.R , F.D., 337 of 5-12-24.)

(4) For the purpose of drawing the allowances on account of a family shown at (A) (*ii*) and (B) (*ii*) above or the higher maundage allowance under (A) (*iii*) or B (*iii*) a certificate must be furnished by the officer of the number and relationship of the members of his family for whom the allowance is claimed. All allowances claimed under (A) (*iii*) and (B) (*iii*) must also be supported by a certificate that the actual expense incurred was not less than the sum claimed, and the claim under (A) (*iv*) must give details of the conveyances or horses transported.

(G.O., F.D., 445 of 29-6-20.)

Notes —(*i*) The scale of travelling allowance prescribed above has been extended to all Police officers below the rank of Assistant Superintendents of Police irrespective of whether the transfer is within the district or to another district.

(G.R., H.D., 2401 of 18-4-23.)

(*ii*) Government servants on transfer who are obliged to take their motor cycles by passenger train may be allowed to draw the actual cost of transporting them by passenger train.

(G.R., F.D., 337 of 12-1-25.)

(5) The above allowances do not apply to persons in inferior service such as puttawallas who are, on transfer, entitled to travelling allowances under the rules governing ordinary journeys on duty as opposed to journeys on transfer.

Note.—Inferior servants should not be transferred save in exceptional cases in which there may be special reasons for a transfer.

(G.O., F.D., 445 of 29-6-20.)

826. Police Inspectors (classed as third grade officers for the purpose of travelling allowance) who are required to keep a conveyance for the discharge of their duties are allowed on transfer to draw the actual cost of transportation of conveyances and horses as second grade officers.

(G.R., F.D., 3582 of 11-11-25.)

827. (1) Police constables should be classed as superior servants for the purpose of travelling allowances on transfer.

(G.R., H.D., 10782 of 19-11-20.)

(2) Police constables, when transferred from one district to another, are entitled, if accompanied by their families, to mileage allowance at the following special rates :—

(*a*) For a journey by railway or steamer	Double fare of the lowest class.
(*b*) For a journey by road ..	3 annas for each mile travelled.
(*c*) For a journey by boat ..	1 anna for each mile travelled.

(S. R. 235.)

828. The following rates for the average cost per mile of conveying a maund of goods by the cheapest means of road conveyance when on transfer are prescribed :—

(1) For journeys of five miles or less—

Bombay City and Salsette ..	Annas 3 for a journey up to 2 miles, 1 anna 6 pies for the 3rd mile, and 9 pies for every additional mile.
Ahmedabad City and Cantonment, Surat, Bulsar, Broach City, Nadiad, Anand, Karachi City and Contonment, Shikarpur, Sukkur, Rohri, Jacobabad, Larkana, Poona City and Cantonment, Poona Suburban Area, Ahmednagar, Goa Frontier, Aden, Ports in the Persian Gulf	1 anna per mile.
Elsewhere	6 pies per mile.

Notes.—(*i*) The rates specified for the place where a cart is hired shall apply to the whole journey when not over 5 miles.

(*ii*) For journeys of two miles or less, mileage may be drawn as for 2 miles.
(*iii*) Each separate "cartage" of kit, *e.g.*, from a bungalow to a railway station, shall be considered a separate journey.

(2) For journeys over 5 miles—

Goa Frontier	.. ..	1 anna per mile.
Elsewhere	.. ..	6 pies per mile.

Note.—Allowances claimed according to the above rates should be supported by a certificate that the actual expense incurred was not less than the sum claimed.

(G.R., F.D., 75 of 9-5-23 and G.R., F.D., 3351 of 17-12-24.)

829. No travelling allowance is admissible for the family of a Government servant, who is temporarily transferred to another station, to carry out a duty which is not expected to last, and does not last, for more than three months.

(G.R., F.D., 852 of 5-1-22 ; S.R. 232.)

830. (1) A Government servant who is temporarily transferred to another station for fair and epidemic duties, etc., should draw travelling allowances as on tour.

(2) Superintendents of Police should see that the orders issued by them in such cases do not, as a rule, direct the transfer of the Government servant concerned from one station to another, but that they should be directed to proceed on duty to other areas without change of headquarters.

(G.R., F.D., 852 of 28-2-23.)

3. *Journey to attend Examination*

831. A Government servant is entitled to draw travelling allowance for the journey to and from the place at which he appears for an obligatory departmental or language examination provided that—

(1) travelling allowance shall not be drawn under this rule more than twice for any particular examination or standard of examination ; and

(2) a Head of a Department may disallow travelling allowance under this rule to any candidate who, in his opinion—

(*a*) has culpably neglected the duty of preparing himself for an obligatory examination, or

(*b*) does not display a reasonable standard of proficiency in an examination which is not obligatory.

Note.—Candidates who have failed and claim travelling allowance should be required to produce a certificate for its payment from the examination committee.

(S.R. 246.)

832. Supplementary Rule 246 under Fundamental Rule 44 applies also to the following departmental examinations which are not obligatory :—

(1) The optional vernacular examination in the case of Inspectors and Sub-Inspectors of Police and Sergeants. In each case the Inspector-General of Police will exercise the discretion vested in Heads of Departments by proviso (2) of rule 246.

(2) Examinations in Hindustani in the case of Police officers.

[S.R. 249 (*d*) and (*e*).]

Note.—All head constables and Sergeants who are allowed to appear for the examination to qualify for promotion to the rank of Sub-Inspector and Inspector, respectively are not entitled to any travelling allowance for the journeys consequent on attendance at the examination as the examination is not obligatory on them.

833. Travelling allowance under Supplementary Rules 246, 248 and 249 should be calculated as for a journey on tour, but no allowance may be drawn for halts on the journey, except in the case of examinations in Bombay, Poona and Karachi, where daily allowance permissible as on duty may be drawn limited to the duration of the examination ; provided that such sum as may represent the amount of the permanent travelling allowance, if any, for that period, calculated at a proportionate daily rate, shall be deducted from the daily allowance.

(G R., F.D., 3753 of 24-1-25.)

834. Examinations such as the Chief Operator's or Operator's examination, the Preliminary Lower Standard Examination, etc., have been made compulsory for the police force in order that they may improve their education and increase their knowledge of police duties. Candidates appearing for these examinations are entitled to travelling allowance under S. R. 246.

(G.R., J.D., 3517 of 15-7-05.)

835. The provisions of S. R. 246 are extended to Police officers appearing for shorthand examinations whether held at the office of the Deputy Inspector-General of Police, Criminal Investigation Department, or at their district headquarters subject to the proviso that the officer appearing for the examination produces a certificate from the presiding officer of the examination that he showed reasonable skill in the examination.

(G.R., J.D., 1824 of 19-3-18.)

4. *Journey to lodge a Complaint or to give evidence in Civil or Criminal Cases*

836. The following provisions apply to a Government servant in receipt of pay exceeding Rs. 20 who is summoned to give evidence—

(1) in a criminal case, a case before a court martial, a civil case to which Government is a party or a departmental inquiry held by a properly constituted authority in British India, or

(2) before a court in an Indian State or in foreign territory, provided that the facts as to which he is to give evidence have come to his knowledge in the discharge of his public duties :

(*a*) he may draw travelling allowance as for a journey on tour, attaching to his bill a certificate of attendance given by the court or other authority which summoned him,

(*b*) when he draws such travelling allowance, he may not accept any payment of his expenses from the court or authority. Any fees which may be deposited in the court for the travelling and subsistence allowance of the witness must be credited to Government,

(*c*) if the court in which he gives evidence is situated within five miles of his headquarters and no travelling allowance is therefore admissible for the journey, he may, if he be not in receipt of permanent travelling allowance, accept such payment of actual travelling expenses as the court may make.

Notes (*i*) A Government servant summoned to give evidence while on leave or vacation is entitled to the concession described in this rule, for the journey from and to the place from which he is summoned.

(S.R. 277.)

(*ii*) The following Circular letter (in Urdu) No. 20, dated the 26th September 1914, has been issued by the Registrar of His Highness the Nizam's High Court to the District Criminal Courts in the Hyderabad State :—

'Having come to know that no certificates of attendance are issued by the State Courts to the Police Officers of the British Government, who are called upon to give evidence in those courts, and as it causes inconvenience to those officers in drawing their travelling and other allowances, it is ordered that whenever any police officer of the British Government is called upon to give evidence in any case in a State Court, a certificate of attendance should be given to him immediately and without unnecessary delay.'

(I.G.P., 17997-B of 14-11-14.)

837. Travelling allowance as for a journey on tour is admissible to Government servant proceeding in his official capacity to a Police station to lodge a complaint or give information of an offence, but no allowance is admissible to a Government servant summoned by a Police officer to give evidence before him.

(S.R. 278.)

838. (1) It is the practice in some districts for Sub-Inspectors personally to lodge complaints under sections 107, 108, 109 and 110, Criminal Procedure Code. This is unnecessary and must be discontinued when it involves expenditure on travelling allowance.

(2) All that is necessary is for the Sub-Inspector to draw up his "information" with care, citing witnesses and to forward it by post to the Magistrate.

(I.G.P., 33 of 27-6-22 and I.G.P., 34 of 3-7-22.)

839. Government servants summoned to give evidence in Civil or Criminal cases in their official capacity and Finger Print Experts summoned in civil proceedings to which Government is not a party, are entitled to travelling allowance.

(G.R., J.D., 5304 of 8-8-17 ; S.R. 163.)

840. An officer summoned by Courts of law in Indian States and foreign territory to give evidence of facts which have come to his knowledge in the discharge of his public duty, should, for the journeys to and from the place where the foreign or Indian States Court by which he is summoned holds its sittings, be granted the travelling allowance of his class under the T.A. Rules, but he should credit to Government any allowances which he may receive from the Court.

(G.R., J.D., 6400 of 2-12-08.)

5. *Journey to attend a Darbar or Levee*

841. A Government servant who is permitted to attend a Darbar or a Levee elsewhere than at his headquarters may draw travelling allowance for the journey as for a journey on tour.

(S.R. 302.)

6. *Journey to appear before a Medical Board Preliminary to Retirement*

842. It must be understood to be the duty of a person who has attained the age of 55 years to satisfy his departmental superior that he is fit for further service, and Government cannot undertake to bear any charge incurred on this account. It is, however, the duty of those departmental superiors who have to form an opinion regarding the efficiency of men who have attained or are about to attain that age, to arrange the times and places of such inspection in such a way as to reduce to a minimum charges of the kind indicated.

843. (1) A Government servant who is directed by his official superior in the interests of the public service to apply for an invalid pension may, if he be required to make a journey in order to appear before a medical board, draw his actual travelling expenses, subject to a maximum of the amount of mileage allowance calculated for the journey. If it is necessary for him to return to his quarters after appearing before the medical board, he may draw his actual expenses subject to the same maximum. In both cases his travelling allowance bill must be supported by a certificate that he was directed to apply for an invalid pension in the interests of the public service and that he did not voluntarily ask to retire.

(2) Heads of Departments may allow actual expenses as limited by the above rule, to be drawn by a Government servant who voluntarily applies for an invalid pension; provided that they are satisfied that the circumstances of the applicant are such as to justify the concession.

(S.R. 288.)

7. *Journey to obtain Medical Advice*

844. If in order to obtain medical advice, a Government servant is compelled to leave a station at which he is posted and at which there is no medical officer of Government and travel to another station he may, on production of a certificate from the medical officer consulted that the journey was, in his opinion, absolutely necessary, draw travelling allowance for the journey.

(S.R. 284.)

Note.—Travelling allowance is admissible, under Supplementary Rule 284 to Fundamental Rule 44, to an officer on tour who is obliged to come to headquarters to consult the Civil Surgeon in regard to his health, provided the Civil Surgeon certifies that the journey was, in his opinion, absolutely necessary.

These orders are applicable to gazetted officers who are entitled to attendance by the Civil Surgeon under rule 375 on page 200 Vol. I of the Police Manual.

(G.R., H.D., 5602-A of 4-6-24 and I.G.P., 28 of 23-6-24.)

845. If a Government servant is compelled to travel to another station in order to obtain a medical certificate in support of his application for leave, he may draw travelling allowance for the journey; but he may not draw travelling allowance for a journey to obtain the countersignature of a medical or other officer of Government on such a certificate.

(S.R. 285.)

846. The journeys contemplated by the above two rules should not be undertaken without the previous permission of the controlling officer, if such permission can be obtained without risk to the Government servant requiring medical advice.

(S. R. 286.)

8. *Journeys for Medical Treatment*

847. (1) Government will defray the steamer or railway fare of a sick or wounded police officer sent for treatment to the nearest civil hospital or dispensary.

(2) When no railway or steamer is available, Government will pay the cart, pony or boat-hire of the sick or wounded man, on the certificate of the Superintendent of Police that he was too ill to make the journey on foot.

9. *Journey of Police Recruits to join first Appointment*

848. The following concessions are granted to recruits for the lower grades of the Police :—

(1) Daily allowance at the rate of four annas from the date of their selection by recruiting parties up to the date on which they are employed on regular pay.

(2) Where a railway or a steamer journey or both are involved, a third class single railway fare $\frac{\text{or}}{\text{and}}$ steamer fare of the lowest class as the case may be from their places of residence to the head-quarters or camp where they may be sent for acceptance by the Superintendent of Police and for medical examination by the Civil Surgeon.

(3) If any recruit is rejected by the Superintendent or the Civil Surgeon he should still receive the allowance until he reaches his home, to which he should be sent back immediately, as well as the railway fare for the return journey.

(G.L., J.D., 8019 of 2-12-15 and S. R. 211.)

849. When the recruits travel with their families, the following travelling allowance is allowed in place of that specified in the preceding rule :—

(1) By Railway or Steamer	..	Double fare of the lowest class.
(2) By road or boat	..	Two annas a mile by road and one anna a mile by boat.

(G.R., H.D., 2123 of 14-11-24 and S. R. 211 (*c*).)

10. *Journey of Government Servants for Inspection by Proper Authority before Selection as Candidates for Appointment*

850. Government servants summoned from one station to another for inspection by the proper authority before selection as candidates for an appointment are entitled to travelling allowance, provided the Head of the Department certifies that the journeys were undertaken in the interest of the public service.

(G.O., F.D., 4804 of 31-7-19.)

11. *Journey of Probationary Inspector or Sub-Inspector to join Appointment*

851. Candidates for the appointments of Inspectors and Sub-Inspectors of Police, who have passed the Final Examination of the Police Training School, should be allowed, under the note to Supplementary Rule 209 under Fundamental Rule 44, travelling allowance from the Training School to join their appointments.

(G.R., J.D., 1519 of 23-3-08.)

12. *Journeys of Probationary Deputy Superintendents of Police*

852. Probationary Deputy Superintendents of Police should be treated as second class officers for the purposes of travelling allowances in respect to journeys undertaken by them to join their appointments in the districts, also in respect to all journeys they are required to undertake while undergoing training at the Central Police Training School (for appearing for examinations, etc.) except on first appointment to the school, *i.e.*, from their homes to Nasik on appointment by Government.

(G.R., J.D., 5140 of 10-9-09.)

853. Probationary Deputy Superintendents of Police and other students of the Central Police Training School, Nasik, who are deputed to compete at the Inter-District Athletic Competition at Poona, are entitled to travelling and halting allowances.

(G. R., J. D., 1776 of 30-3-10.)

13. *Journey to attend I. D. A. C.*

854. Officers leaving their districts to take part in the competitions themselves or in charge of competing teams, or who attend the police conference during the Inter-District Athletic Competition, should be considered as on duty for the purposes of travelling allowance.

(G.R., J.D., 248 of 9-1-20.)

Note.—Poona having been declared a hill station for the purpose of travelling allowances *vide* rule 241 of the rules under Fundamental Rule 44, officers attending the Police Week who prolong their stay in Poona beyond 10 days will forfeit all claims to travelling allowance (Railway fare and daily allowance).

(I. G. P. 47 of 11-9-24.)

14. *Journeys undertaken in connection with the Auxiliary or Indian Territorial Forces*

855. Travelling allowances, under civil rules, are admissible to civil officers who are members of the Auxiliary Force for journeys which they undertake partly in connection with their training under the Auxiliary Force regulations and partly in connection with their civil duties.

(G.O., F.D., 4073 of 24-6-19 and 3606 of 7-5-25.)

856. (1) Government servants who are members of the Auxiliary Force or Indian Territorial Force are entitled, when they attend a camp of exercise for not less than 72 consecutive hours and when the camp is more than 5 miles away from their head-quarters, to actual travelling

expenses for the journeys to and from the camp [paragraph 120 (2), Army Regulations, Volume IX]. These allowances are met from the Camp allowances made by Government and are debited to Army Estimates.

(2) They are also entitled to daily or halting allowance according to the rates admissible to their class under Fundamental Rule 44, if the halt is for not less than 72 consecutive hours and if the camp is more than 5 miles from their head-quarters. The daily allowance thus claimed will be debited to the Civil Department.

(G.O., G.D., 6396 of 17-8-15.)

15. *Miscellaneous*

(A) *In excess of nominal Rates for Cart Hire*

857. Heads of offices are authorized to pass bills for actual expenses incurred by non-gazetted ministerial officers on account of cart-hire for journeys when the charges are customary and reasonable with reference to the particular journey performed and the rate of cart-hire actually paid is admissible, subject to the restriction laid down in S. R. 184 (*d*).

(G.R., F.D., 3333 of 8-9-09.)

(B) *For Special means of Conveyance*

858. When a Government servant of a grade lower than the first grade is required by the order of a superior authority to travel by special means of conveyance, the cost of which exceeds the amount of the daily allowance or mileage allowance admissible to him under the ordinary rules, he may draw the actual cost of travelling in lieu of such daily or mileage allowance. The bill for the actual cost must be supported by a certificate, signed by the superior authority and countersigned by the controlling officer.

(S. R. 161.)

(C) *Gharry Hire or Tram Fare to and from Bank, Treasury, etc.*

859. Ordinarily gharry hire should not be allowed when a peon or other subordinate officer has to go to a bank or treasury to cash cheques or bills unless the head of the office certifies that the money is urgently required for disbursement or the distance between the two offices concerned exceeds one mile. For the return journey gharry hire may be allowed it the head of the office is satisfied that a large amount in coin has to be brought or that it is necessary for the sake of safety and avoidance of any risks that any reasonably large sums should be brought in a gharry. In all cases where conveyance has to be engaged, tramway service should be utilised whenever it is practicable to do so. In circumstances other than those mentioned above where it is necessary for a subordinate officer to engage a conveyance, no conveyance hire or tram fare should be allowed unless the head of the office certifies that the journey was urgent or that the distance travelled each way exceeded one mile. In such cases gharry hire should be allowed when the journey cannot be made by tram.

(G R., F.D., 3191 of 10-8-14.)

Note.— The charges paid on account of gharry hire or tram fare should be treated as contingent charges and debited to the contract contingent grants.

(G.O., F.D., 3058 of 19-8-15.)

(D) *Conveyance charges to the Inspecting Staff of the Office of Superintendent of Police, Poona*

860. The inspecting staff of the Superintendent of Police or Sub-Divisional Officer, Poona, may draw conveyance charges from their offices to the Police Station, Kirkee or to the Head Quarters Lines, Bhamburda, and back when engaged on inspection work.

(Rule 22 appendix 14 under S. R. 192.)

VII.—Warrant Credit Note System

861. The following rules govern the warrant credit note (railway warrant) system :—

Rules

(1) All warrants must bear the name of the District and Province and the designation of the issuing officer must invariably be given. Warrants will be issued by the Reserve Inspector or Sub-Inspector at Head-quarters and by such Inspectors and officers in charge of Police stations as are supplied with books for the purpose.

Warrants may also be issued by officers above the rank of Inspectors, and by head constables in charge of important outposts situated in the neighbourhood of railway stations.

(2) Warrants will be issued in all cases in which district police are intended actually to travel in third class carriages in circumstances in which travelling allowance is admissible for the journey performed. They will always be for journeys by the shortest and cheapest route, and will conform to the Fundamental Rules in these respects. No travelling allowance bill which contains charges for railway journeys which could have been performed on warrants, but were actually performed without warrants, should be passed without the special sanction of the controlling authority.

(3) In the case of journeys on transfer warrants may also be issued to members of a Head Constable's or a Constable's family and servants. Such warrants should, however, be signed only by officers of the rank of Sub-Inspector and upwards.

(4) Warrants will be printed in big lot, *i.e.*, in English-Marathi, English-Gujarathi and English-Kanarese and will be bound in books of 100 each in triplicate, and will be stocked and issued by the Yeravda Prison Press as standard Form No. P. A. 25 in the Schedule of Police and Magisterial Standard Forms. Superintendents will receive them on indent, and should count and endorse at the end of the book the actual number of warrants found in the book.

(5) No one above the rank of Sub-Inspector is entitled to travel under these warrants, and if presented by any Police officer above that rank they must be refused.

This rule is not to be interpreted as in any way compelling Sub-Inspectors to travel on warrants, but they may do so if convenient.

Note.—The issue of railway warrants to Sub-Inspectors under this rule, or head constables under sub-rule (2), does not debar them from claiming the concession allowed by S. R. 134 but they must *deduct* from their travelling allowance bills the value of the warrants for the journeys actually performed by them.

(6) As members of the Railway Police are given free passes, they are not allowed to travel on these warrants. But Railway Police may use these warrants for the conveyance of all prisoners, whether connected with railway cases or not.

(G.Rs., J.D., 7366 of 12-10-14 and 9055 of 27-10-19.)

(7) Warrants should also be used by the district police for the conveyance of prisoners by rail. Warrants for police and prisoners should invariably be distinct, as the cost of the former is debitable to the head "26.-Police," while that of the latter is debitable to "24 Administration of Justice" or to "25 Jails and Convict Settlements." Warrants for accused persons in the custody of the police and for undertrial prisoners should be distinct from those for convicts, as the cost of the former is to be accepted by Trying Magistrates, and that of the latter by the Inspector General of Prisons. The designation of the officer to whom the warrants have to be sent for acceptance should invariably be noted in red ink on the top of the warrants.

(8) Warrants should, on demand, be supplied by all police officers empowered to issue such warrants, to Sub-Assistant Surgeons and private practitioners, who undertake liability for General Medical Service in the Army Department. These warrrants should be endorsed in red ink "*cost debitable to the Army Department*" and their issue should be reported by the issuing officer to the Superintendent of Police of the district in which he is serving.

(9) Warrant credit notes issued to Railway companies should be endorsed in *red ink*, at the top of these notes to be adjusted by the Accountant General, Bombay, care being taken to avoid the use of abbreviated designations of officers and names of departments on the credit notes.

(10) To facilitate work at Railway stations, Steamer ports and at the Audit offices of Railway and Steamer companies, warrants should, as far as possible, be made out in English.

(11) All entries must be in ink. All alterations must be attested, and no erasures may be made. If any warrant is rendered illegible owing to correction or otherwise, it must be cancelled and a fresh one issued.

(12) Great care must be taken to see that the numbers in column 4 of the form of warrant are correct. In the event of the actual number travelling being less than the number entered in column 3, the person in charge shall alter the entries in the latter to agree with those in column 4 and shall initial the alteration, or if unable to write, he shall take it to the nearest officer empowered to issue warrants who shall correct and initial it for him.

(13) Warrants will primarily be issued only by an authorized officer of the district in which the police being sent on duty are serving. Separate warrants must be issued for the outward journey and (when necessary) for the return journey, except when week-end return tickets are purchased, in which case one warrant may be issued for both the

journeys. An officer of another district may issue a warrant in the following cases, after satisfying himself that the police requiring it are entitled to travel on duty at Government expense :—

(*a*) if the return journey warrant is mislaid or lost, or

(*b*) if any one of the police for whom a return journey warrant was issued is, owing to illness or to some other good cause, unable to travel.

(G. R., J. D., 7366 of 12-10-14 ; G. O., G. D., 70-W of 6-1-19 ; A. G., Bo. T. A. 20/1419 of March 22 and I. G. P. 150 of 17-11-26.)

(14) In cases falling under clause (*b*) of sub-rule 13 above, the officer in charge of the party travelling on the warrant shall alter the entries in column 3 thereof to agree with those in column 4, and give to the member of the party unable to travel a letter to the nearest police officer authorized to issue warrants, who will then in due course issue the warrant required. In all cases in which a warrant is issued under this rule by an officer of another district he shall immediately inform the Superintendent of Police of the district to which the man belongs that he has done so.

(15) When a warrant is issued, all the three parts will be filled in, and the two foils will be given to the officer travelling or the officer in charge of the party, for presentation at the railway station. The foil headed ' for railway ' will be retained by the Station Master after the police officer presenting the warrant has filled in column 4 and signed the certificate below the form. The foil headed ' for Superintendent of Police ' will be forwarded by the officer presenting the warrant on the completion of the duty, and after column 5 has been filled in by the Railway officer concerned, to his Superintendent through his Sub-Inspector.

(16) In exchange for these warrants ordinary tickets of the class required will be issued.

(17) Warrants shall be treated as cash and forwarded by the Railway Administration to the Accountant-General of the Province to which the Police party belongs as vouchers for adjustments of the amounts in the accounts, and the Accountant-General will pay the amount due to the Railway Administration at once either in cash or by book adjustment credit in the Administration's accounts, subject to corrections as regards overcharges, if any, brought to notice within six months of the date of presentation of the credit note by the Railway Administration. He will then forward the warrants to the controlling officer for scrutiny and countersignature and will bring the amount finally to book after it has been passed by that officer, taking to the appropriate service head any charges, *e.g.*, freight on prisoner's effects or exhibits in a criminal case, which are not debitable to the Police Budget. Any deductions found to be necessary by the Superintendent of Police owing to the improper use of warrants will be recovered by him from the officer responsible and not by the Accountant-General from the Railway Administration.

In this and the next sub-rule, by the term ' controlling officer ' is meant the Superintendent of Police concerned.

(18) On receipt from the Accountant-General by the controlling officer of foils headed ' for railway ' they will be checked in the Superintendent's

office with the foils received from the police officers using the warrants, and returned duly countersigned, the amounts of the warrants being debited in the Superintendent's registers to the grant for 'carriage of constabulary' or 'travelling allowance to establishment' as the case may be. There will be no need to prepare abstract and detailed bills for such charges. Any discrepancy discovered between the two foils referred to above must be fully investigated in correspondence with the office of issue, and steps must be taken to recover the cost of tickets improperly issued from the officer or officers at fault and not from the Railway companies, who must be paid, without question, the amount due on tickets issued on warrant. The police officers concerned are alone responsible for the safe custody and proper use of the warrants.

(19) When policemen are sent on escort with treasure and warrants are issued to them for a railway journey Superintendents of Police should certify that they have not issued warrants for any of the men who are entitled to be carried free of extra charge, under article 146 of the Resource Manual.

(G.R., J.D., 7366 of 12-10-14.)

(20) The travelling and other incidental expenses of police escorts accompanying remittances of treasure within the Bombay Presidency should be met from the Central Revenues under the head "38 Currency" instead of "26 Police."

(21) Separate steamer and railway warrant books should be used for the escort of treasure and the warrants should be clearly marked at the top as debitable to "38 Currency" by a rubber stamp.

(G.R.. H.D., 9765 of 18-5-26 ; I.G.P., 3122 of 12-6-26 and 20-10-26.)

Note.—The Railway and Steamer warrants should be superscribed "To be forwarded for verification to the Superintendent of Police....." so as to enable the Accountant General to send the warrants to the Superintendents concerned for verification in the same manner as other railway warrants before debiting the cost to "38 Currency."

(I.G.P., 3122 of 20-10-26.)

(22) The expenditure on Railway Warrants is not adjusted in the accounts of the Accountant General's office for the same month in which debits for it are raised in the Railway Exchange Accounts received in the Accountant General's office. The expenditure is debited in Railway accounts in the month in which the Railway Warrants are presented to the Railway authorities. The Railway accounts are received in the Accountant General's office two months later and the expenditure is adjusted in the books of that office as stated below :—

Months of Railway Exchange Accounts.	Months of A. G.'s accounts.
10 months from April 1924 to January 1925, respectively	10 months from June 1924 to March 1925, respectively.
February 1925	March 1925
March 1925.	(Final).

(I.G.P., 20 of 22-2-26.)

(23) Superintendents of Police should set aside as estimated expenditure the amount required to meet the charges adjusted in the accounts of the Accountant General's office. The charges will be communicated to the Superintendents of Police as soon as the Railway Warrants are received by the Accountant General.

(I.G.P., 20 of 22-2-26.)

862. Police escorts of magistrates when on tour should make use of the warrant credit system for their railway journeys. Officers in charge of escort parties with magistrates should obtain railway warrants from the police stations or outposts (possessing railway warrant books) in the vicinity of their camps. Railway fare claimed for journeys performed otherwise than on railway warrants will not be passed unless it is satisfactorily established that warrants were not available or could not be obtained owing to unavoidable circumstances.

(I.G.P., 9310-B of 29-5-14.)

863. The warrant credit note system has also been extended to journeys performed by the steamers of the Bombay Steam Navigation Company, the general rules regulating the system being, *mutatis mutandis*, the same as in the case of railway warrants.

Note.—For a form of steamer warrant, see the Government Resolution of 1910 quoted below.

(G.Rs., J.D., 5412 of 25-9-09 and 513 of 27-1-10.)

VIII.—Free Passes to Head Constables and Constables Proceeding on Leave

864. Head Constables and Constables are entitled to the grant of free railway and steamer tickets not oftener than once in 3 years to their homes and back when proceeding on leave.

(G.R., F.D., 3657 of 3-12-24.)

Note.—The above concession is extended to head constables and constables proceeding to their homes on retirement or on leave preparatory to retirement provided they have not enjoyed the concession of free tickets during the preceding three years.

(G.R., H.D., 1874 of 19-7-26.)

865. The following rules regarding the grant of free railway and steamer tickets to Railway Police have been approved by Government in their letter in the Home Department, No. 7714-D., dated the 23rd May 1925 :—

(1) Warrants for the purchase of Railway tickets should be issued to Railway Police officers and men proceeding to their homes on leave (other than casual leave), on return from leave (other than casual leave), or on retirement. These warrants should ordinarily be signed by the Superintendent of Police himself or a Gazetted officer and endorsed at the top "Cost to be debited to Government." In exceptional cases, Inspectors may also issue such warrants.

(2) Warrants should also be issued to the members of families of Railway Police officers and men, as defined in the first sentence of definition No. (11) of the Supplementary Rules issued under Fundamental Rule 44.

(3) Warrants should invariably be issued by the shortest routes.

(4) Warrants should not be issued more than twice in a financial year in the case of each officer (2 double or 4 single journeys).

(5) Warrants should be issued to :—

(*a*) Inspectors of Police drawing Rs. 200 or more, and Sergeants drawing Rs. 200, for Second Class tickets.

(*b*) Inspectors and Sergeants drawing less than Rs. 200, and all Sub-Inspectors, for Intermediate Class tickets. If there be no Inter-class accommodation on the line by which the warrants are issued, Inspectors and Sergeants drawing less than Rs. 200 and Sub-Inspectors drawing Rs. 100 and above should be given warrants for second class tickets, and Sub-Inspectors drawing less than Rs. 100 for third class tickets.

(*c*) Head Constables and Constables of all grades, for third class tickets.

Note.—Police Prosecutors above the efficiency bar are to be treated as Inspectors and those below the efficiency bar as Sub-Inspectors.

(6) Whenever Railway warrants are issued a certificate should be recorded on them to the effect that the concession has not been allowed to the officer concerned more than twice during the year.

(7) The concession of Steamer warrants once in three years sanctioned in Government Resolution, Home Department, No. 10782, dated 19th November 1920, to all Head Constables and Constables (themselves, not their families), to their homes and back on leave, is applicable to all Railway Police Head Constables and Constables also.

(I.G.P. 45 of 8-6-25.)

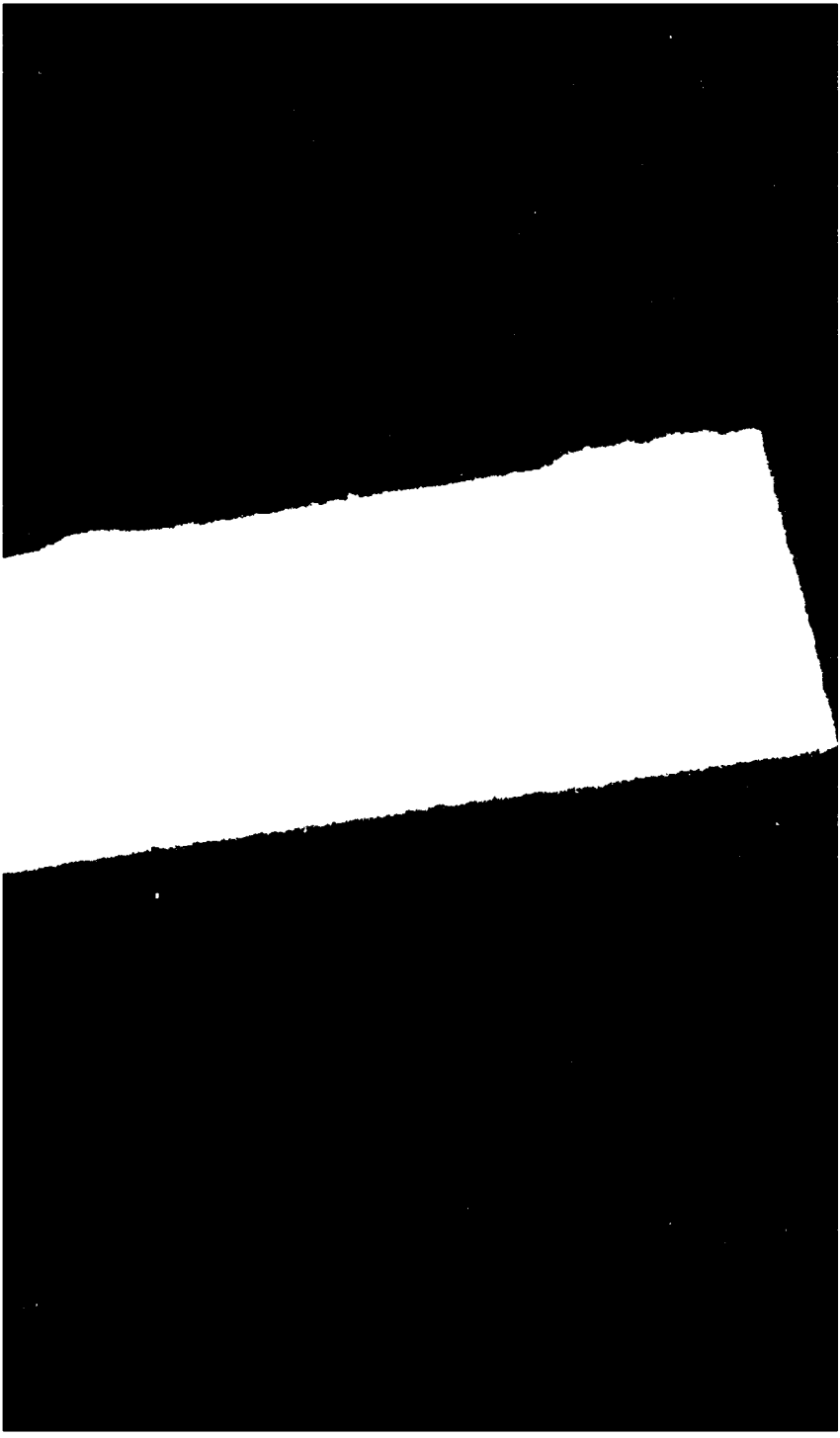
IX.—Free Passages to Soldiers

866. In respect to grant of free passages to soldiers proceeding as witnesses or for trial by the civil power on criminal charges, see G. R., J. D., 5109 of 26-7-98.

X.—Travelling Allowance admissible when the whole or part of the Means of Conveyance is supplied without Charge

867. A Government servant travelling with a free pass or performing a journey by a ballast train, trolly or light engine on an unopened line of railway is entitled to the travelling allowance prescribed in Supplementary Rule 319 as limited by Supplementary Rule 322 under Fundamental Rule 44. The same rules regulate the grant of travelling allowance for a journey by trolly on an opened line, provided that the Government servant certifies on the travelling allowance bill that the work for which the journey was performed could not have been accomplished had the journey been made by train, and provided the countersigning officer countersigns this certificate in token of his accepting it as correct.

(S. R. 316.)



Correction Slips to the Bombay District Police Manual, 1927, Volume II.

ITEM No. 39. *Insert* the following as note to rule 865 (7) on page 524:—

"*Note.*—The above concession of Steamer Warrants is extended to Railway Police Head Constables and Constables proceeding to their homes on retirement or on leave preparatory to retirement provided they have not enjoyed it during the preceding three years."

XI.—Rules regarding the Grant of Passages to Civilians

868. For rules regarding the grant of passages to civilian personnel of British Domicile engaged for service in India, see supplement V at the end of the Manual of Fundamental and Supplementary Rules.

XII.—Miscellaneous

1. *Investigation of Claims to Arrears of Travelling Allowance*

869. (1) The power to investigate claims to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding one year has been delegated to the authority who appoints the officer by whom the claim is made.

(G.Rs., F.D., 901 of 13-3-11 and 1266 of 1-4-12.)

(2) Superintendents of Police should accordingly bring the one-year rule to the notice of all their subordinates who are likely to be affected thereby, so that a plea of ignorance may not hold good.

(G.Rs., F.D., 1138 of 24-3-96, 1189 of 16-3-98, 2427 of 22-5-00 and 1266 of 1-4-12.)

2. *Overpayments and Recoveries from Officers*

870. (1) In cases in which over-payments to officers have been objected to by an Audit Officer within one year from the date of payment, the excess amount paid should ordinarily be recovered from the officers concerned.

(2) Cases in which erroneous payments have not been challenged within one year from the date of payment should be reported for the orders of the Auditor General with the account officer's recommendation.

(3) An account officer should not, without first obtaining sanction, issue an order for the recovery from any officer of pay and allowances erroneously drawn more than one year before the issue of a retrenchment order unless the payment has been challenged within that period.

(G.R., F.D., 4001 of 21-9-97 ; Audit Code 157.)

Note.—Representations and protests against retrenchments ordered by the Accountant General will not ordinarily be considered by the Administrative Authorities if submitted more than three months after the date of receipt of the intimation by the aggrieved officer. This provision does not remove from the Treasury Officer the duty of enforcing immediately recovery of a retrenchment order under rule 20(2) of the Civil Account Code.

(A. G. Bo. $\frac{\text{T. M.}}{5\text{-}799}$ of 2-7-25.)

XIII.—General Instructions for preparing Travelling Allowance Bills

871. (1) Journeys of different kinds and journeys and halts should not be entered on the same line. Only one kind of allowance should therefore be filled in on the same line and its amount carried separately into the last money column.

A line should be drawn after each return to headquarters.

(2) Hours of journeys should be entered in *red* ink below the entries of dates in the manner followed in Railway time tables, *i.e.*, running from

0 to 24 ; thus, 7 a.m. denoted by 7, 12 noon by 12, 8 p.m. by 20 and so on and should be mentioned only when—

(*a*) for an absence from headquarters of not more than two consecutive days, daily allowance is claimed for two days ;

(*b*) mileage or actual expenses in lieu of daily allowance are claimed ;

(*c*) both railway or steamer fare and daily allowance or actual expenses are claimed in respet of a journey by rail, or steamer immediately preceded or followed by a journey by road or by a halt.

(3) The number of miles travelled should be entered in all cases of journeys by road or by boat.

When an officer performs short journeys from and back to headquarters the direct distance from the headquarters to each place visited should be shown in the bill.

(4) The daily allowance of an officer acting in an appointment should be calculated on the pay or maximum pay of the appointment. (In the column "pay" the full sanctioned pay of an appointment officiated in should be shown, but in the column "Designation" the word "Acting" should be entered against officers who are officiating in appointments).

(5) Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not on travelling allowance bills.

(6) Fractions of a mile in the total of a bill for any one journey for each person should not be charged for.

(7) When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the "Remarks" column.

XIV.—Instructions for preparing Travelling Allowance Bills in the offices of Superintendents, etc.

872. The following instructions regarding the preparation of travelling allowance bills are intended primarily for the offices of Superintendents of Police but apply *mutatis mutandis* to the offices of Sub-Divisional officers, Inspectors and Police Prosecutors :—

(I) Separate consolidated travelling allowance bills will be prepared in offices subordinate to the Superintendent for the following classes of officers :—

(1) Sub-Inspector.
(2) Head Constables and Constables (Armed and Unarmed).
(3) Temporary establishment.

If in vernacular, one copy only will be prepared, and if in English, two, and submitted to the Superintendent's office.

(2) The following procedure should be adopted in Sub-Inspectors' offices in the preparation of travelling allowance bills :—

(*a*) Each individual's entire claim for a month in the travelling allowance bill must be numbered serially, and the same number must be entered on the travelling allowance application form or forms as the case may be (Form P.M.-124).

(*b*) These travelling allowance applications must be filed in the Sub-Inspector's office and arranged according to the above serial numbers.

(*c*) The Sub-Inspector should arrange to have each individual's claim for travelling allowance brought on to his application, Form P.M.-124, immediately after each journey is completed, and not at the end of the month for all the journeys performed during the month.

(*d*) Any supplementary claim which has not been entered immediately after the completion of each journey, as provided above, should not be admitted.

(*e*) The claims of every individual for the month concerned must be shown, in one total, against his name in the travelling allowance bill.

(3) If the Sub-Inspectors' own bills are in vernacular, the Police Accountant will prepare an English copy for the Treasury. After the latter is cashed, or received back duly endorsed for payment on a sub-treasury, the vernacular copy should be returned to the Sub-Inspector together with the cash memo, for signature (in token of receipt of the money) in the remarks column. The bill, duly receipted, should be returned to the Superintendent's office for record and filed in the monthly compilations.

(4) As regards the travelling allowance bills of head constables and constables and temporary establishments, if any, they should, on receipt, be at once checked and submitted for signature to the Superintendent of Police or Home Inspector on his behalf.

After the bills have been passed by the Superintendent or Home Inspector (as the case may be) the total amount of the travelling allowance bills passed should be drawn from the Treasury on Abstract Form No. Gen.—20-*e*, one Abstract for Head Constables and Constables, and one for temporary establishment.

The serial number of the Abstract Bill must be entered in red ink on the travelling allowance bills to which it relates.

(5) The Superintendent's office will prepare :—

(*a*) A memorandum as per "A" attached to I. G.'s No. 51, of 27-9-24 of all the bills included in the Abstract. This memo. must be kept with the office copy of the Abstract.

(*b*) The money drawn on Abstract Bills should be sent to the Police station concerned by a cash order together with the vernacular or English bill as the case may be, together with the cash memo., for the disbursement of the travelling allowance.

(*c*) The payee's signature must be taken in the remarks column, until a new form is introduced. No acquittance roll is necessary except for payments made outside the Police-station.

(*d*) Only one copy of the acquittance roll in such cases is necessary.

(*e*) After the travelling allowance money has been disbursed and receipts obtained, the travelling allowance bill should be returned to the Superintendent's office for action as laid down in rule (6) below.

(*f*) The travelling allowance application (Form P.M.-124) should be considered as the Sub-Inspector's office copy.

Note.—The application (Form P.M.-124) should be kept in the Sub-Inspector's office as a "B" record and destroyed after two years.

(6) (*a*) On the receipted travelling allowance bills being received in the Superintendent's office, a complete English copy of them should be prepared in the order in which they appear in memo. "A" attached to Inspector-General's No. 51 of 27th September 1924, and at the end of this detailed bill the following certificate should be given:—

"Certified that this is an English copy of the original vernacular bills, and that the signatures of all the payees have been obtained on the originals."

(*b*) This detailed bill, with memo. "A" referred to above must be submitted to the Accountant General within one month from the date of drawing the amount from the Treasury. It will not be returned to the Superintendent's office, but will be checked and recorded in the Accountant General's office.

(7) The Superintendent's office must keep a register as per "B" attached to Inspector-General's No. 51 of 27th September 1924, of all travelling allowance bills of head constables and constables, and also of temporary establishment, if any.

This register should ordinarily be written up from the 1st April to 31st March each year.

The serial numbers in this Register must be given in all communications to the Accountant General or other officers regarding these bills. No other number should be given on the forwarding memo.

Notes (*i*)—As it is desirable that travelling allowance should be paid to the claimants with the utmost despatch, it will not be necessary for the Police Accountant to await the checking of all the travelling allowance bills of the district before he draws on an Abstract Bill. He should draw on an Abstract Bill, from time to time, the amounts of travelling allowance bills checked by him and admitted by the Superintendent or Home Inspector for the Superintendent (as the case may be).

(*ii*) As much work and time will be saved by this system, great care must be taken in the Superintendent's office to see that no inadmissible claims are passed.

(I.G.P., 51 of 27-9-24 and 3 of 13-1-25.)

(*iii*) The above rules should be observed *mutatis mutandis* in the offices of Sub-Divisional officers, Inspectors and Police Prosecutors.

(I.G.P., 4 of 19-1-25.)

XV.—Submission of Travelling Allowance Bills

873. (1) *Travelling Allowance Bills of Sub-Inspectors.*—These should be submitted through the Sub-Divisional officer who will see that unnecessary journeys are not performed.

(2) *Transfer Travelling Allowance Bills.*—These need not be submitted through the Sub-Divisional officer as transfer orders appear in the local Police Gazette of district or railway from which the journeys can be checked by the Superintendent's Account Office.

(3) *Constabulary Bills.*—It is not necessary to send these bills through the Sub-Divisional officer as he is not in a position to verify the journeys and the Sub-Inspector is responsible for the correctness of the claims of

his subordinates. These bills should therefore be submitted direct to the Superintendent's office.

(I.G.P., 13 of 6-2-26.)

874. (1) No such bill for any allowance not claimed within six months of its becoming due can be paid without the sanction of the Accountant General. As delay in the submission of claims causes considerable trouble in scrutinizing all past payments, Superintendents of Police must be careful to see that no undue delay takes place in the disposal of such claims.

(G.Rs., F.D., 1077 of 21-3-94; 3602 of 2-8-99 and 1266 of 1-4-12.)

(2) Bills for allowances claimed within six months of their becoming due, though not paid within that period, should not be submitted to the Accountant General for pre-audit. Only those bills for allowances not claimed within six months of their becoming due should be submitted.

(A.G.Bo., T.A.M., 1840 of 17/25-9-01.)

Note.—The word "claimed" means "claimed at the treasury" and not "claimed by the party concerned." The limit of six months laid down is to be calculated from the date of completion of the journey up to the date of the presentation of the bill at the treasury.

(I.G.P., 11382-B of 28-7-11.)

875. The submission by the Accountant General of the monthly statements of pre-audit bills are discontinued, but the Accountant General will bring to the notice of the controlling officer any cases in which a large number of arrear claims are received for pre-audit from a particular department.

(G.R., F.D., 1625 of 7-12-22.)

XVI.—Controlling Officers for Travelling Allowance Purposes

876. The officers mentioned in column 1 of the subjoined statement are appointed controlling officers for the purposes of travelling allowance in respect of officers and establishments mentioned in column 2:—

Controlling officers 1	Officers and establishments for which they are controlling officers 2
Inspector-General of Police ..	His own establishment and Personal Assistant.
Range Deputy Inspectors-General of Police.	(1) Themselves, all Superintendents, Assistant Superintendents and Deputy Superintendents of Police. (2) Their own clerical establishments. (3) Any officers and Constables serving immediately under them.

Controlling officers 1	Officers and establishments for which they are controlling officers 2
The Deputy Inspector-General of Police, Northern Range.	The Principal, Police Training School, Nasik, and the Police Probationers and Probationary Deputy Superintendents of Police at the Police Training School.
Deputy Inspector-General of Police, Criminal Investigation Department.	Himself, the Criminal Investigation Department Officers, Constables and clerical establishments.
Superintendents of Police ..	Inspectors, all ranks below Inspectors and clerical establishments within their charges.
The Principal, Police Training School, Nasik.	Officers of and below the rank of Inspector on the staff of the Police Training School, the students, the clerical staff and menial establishment of the Police Training School.

(G.Rs., J.D., 2520 of 18-4-18 and 8702 of 14-10-19 ; G.Rs., F.D., 405 of 22-6-21 and 3560 of 19-11-24.)

877. Travelling allowance bills of Gazetted officers on transfer should not be presented for payment without the countersignature of the controlling authority (Supplementary rules 330 and 331 under Fundamental Rule 44).

(A.G.Bo., 3880 of 24-7-24.)

XVII.—Signature on Travelling Allowance Bills

878. According to supplementary rules 330 and 331 under Fundamental Rule 44, no travelling allowance bills of non-gazetted officers except those for which detailed countersigned bills are submitted, should be presented for payment without countersignature of the controlling authority.

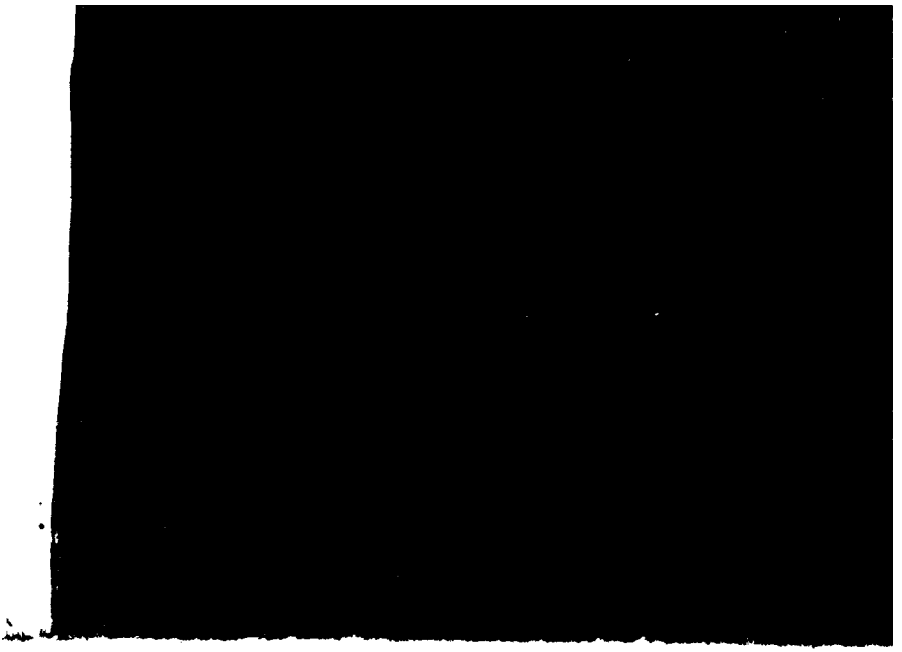
(A.G.Bo., T.M., 26/980 of 4-9-24.)

Note.—When the head of an office and the controlling officer are one and the same, one signature on travelling allowance bills of non-gazetted officers on the front page over the entry "Head of Office" will suffice.

(A.G.Bo., T.M., 1681 of 10-11-24.)

XVIII.—Bills not to be made Payable to Messengers

879. Bills for travelling or other allowances of gazetted officers must not be endorsed payable to a messenger (*vide* rule 770 (2) on page 483 of this volume.)



ITEM No. 40. *Insert* the following as Rule 883-A on page 531 :—

" 883-A. Provisionally substantive Deputy Superintendents of Police should continue to draw the clothing allowance which they drew as Inspectors of Police until such time as they are confirmed as Deputy Superintendents of Police when they will be eligible for the grant for the purchase of uniform in accordance with Rule 214 of the Manual."

(G.R., H.D., 6681/2 of 8-12-1930.)

B. Other Allowances

I.—Horse and Conveyance Allowance during Joining Time

880. Police Inspectors, Sub-Inspectors and Sergeants are allowed to draw conveyance or horse allowance (*vide* S. Rs. 118-119) during joining time on condition that no extra expense is thereby caused to the State.

(G.R., F.D., 3768 of 22-1-25.)

II.—Horse, Conveyance and Local Allowances during Suspension

881. An officer released from suspension who is granted full salary for the period of suspension and who, before such suspension, was in receipt of a horse or a conveyance allowance or of a local allowance or of both, may be permitted by the local Government to draw the allowance or allowances for the period of suspension in any case in which they consider the concession justifiable.

(G.R., F.D., 2177 of 25-6-10.)

III.—Local Allowance during Leave on Average Pay

882. For instructions regarding drawing local allowance by a Government servant during leave on average pay as well as by the *locum tenens*, see rule 935 on page 560, Volume II of the Police Manual.

IV.—Clothing Allowance to Inspectors, Sub-Inspectors and Sergeants

883. Government have sanctioned clothing allowance at the rate of Rs. 45 and Rs. 40 a year to Inspectors and Sub-Inspectors of Police respectively.

(G.R., J.D., 9640 of 14-10-20.)

The following instructions are issued in the matter of drawing and disbursing clothing allowance to Inspectors and Sub-Inspectors :—

(1) The clothing allowance should be drawn on the pay bill at Rs. 3-12-0 per mensem for an Inspector and Rs. 3-5-4 per mensem for a Sub-Inspector.

(I.G.P., 910-B of 26-1-21.)

Note.—Owing to the elimination of pies the proportionate amount, *viz.*, Rs. 3-5-4 cannot be drawn in full each month and only Rs. 3-5-0 are drawn. The Accountant General, Bombay, has, however, permitted the balance to be claimed in the pay bill for February drawn in March every year.

(I.G.P., 75 of 21-6-26.)

(2) This allowance should be given to officers on leave but not to head constables acting as Sub-Inspectors since it is not compulsory for a head constable to provide himself with a Sub-Inspector's uniform until he is actually confirmed as such.

(I.G.P., 910-B of 26-1-21.)

884. Sergeants on joining the Police force will be supplied with a complete outfit of uniform ; thereafter provision for renewals is made by a capitation grant of Rs. 4 per mensem.

(G.R., J.D., 9640 of 14-10-20.)

V.—Shorthand Allowances to Executive and Clerical Staffs

885. (1) The following shorthand allowances have been sanctioned by Government for clerks who remain proficient in English shorthand, *viz.*, two for the Inspector-General's office, two for the Deputy Inspector-General, C. I. D.'s office and one for the Poona District Superintendent of Police's office. The scale of allowance is—

Rs. 15 per mensem for a speed of 60 words per minute,

Rs. 30 per mensem for a speed of 100 words per minute,

Rs. 40 per mensem for a speed of 130 words per minute and over.

The above allowances should be granted to the clerks on condition of their satisfying periodical tests in proficiency.

(2) The Inspector-General is empowered to depute for training at the Sydenham College of Commerce, Bombay, selected clerks from the clerical establishments of the combined offices of the Inspector-General of Police, the Deputy Inspector-General of Police, and the Principal, Central Police Training School, Nasik, as well as from the offices of those Superintendents of Police in the Presidency proper for whom shorthand allowances may have been sanctioned. The period of training and the pay and allowances of the clerks on deputation to be regulated on the lines indicated in Government Order, Finance Department, No. 192 dated 9th March 1920.

(G.R., H.D., 8176 of 20-8-1921.)

886. (1) Besides the shorthand reporters attached to the Criminal Investigation Department, Government have sanctioned three proficiency allowances to executive Sub-Inspectors who maintained proficiency by private practice in Marathi, Gujerati or Kanarese shorthand. The scale of allowances is—

Rs. 15 per mensem for a speed of 60 words per minute,

Rs. 30 per mensem for 100 words a minute, and

Rs. 40 per mensem for 130 words a minute and over.

(2) Half-yearly tests will be held at Poona, Ahmedabad and Belgaum as prescribed in the Inspector-General's Circular No. 2, dated the 16th January 1922, and the three allowances will be payable to the three most advanced competitors.

(G.R., F.D., 870 of 3-11-1921.)

Note.—In the case of Kanarese (in consequence of the frequency of multi-syllabic words in that language), words dictated should be split up and the various parts making the word should be counted as separate words. The principle underlying the counting is that if a part of word, a suffix or a prefix, gives a meaning by itself, it is to be counted as a separate word for shorthand purposes.

(I.G.P., 25 of 4-6-1924.)

887. For instructions as to the method of testing the proficiency of shorthand-writer Sub-Inspectors and Stenographer clerks, see Inspector-General's Circulars Nos. 15157-A of 21-12-1920, 3114-A of 22-3-1921, 2 of 16-1-1922, 11 of 8-3-1923 and 30 of 4-5-1925.

VI.—Grain Compensation Allowance

888. The revised rules regarding the grant of grain compensation allowance are given below :—

Definition.—The common staple food-grain of the Taluka, Mahal or Petha means the cheapest grain of any kind commonly used by the people of such tract.

(I) (*a*) When the price of the common staple food-grain of the Taluka, Mahal or Petha is dearer than Re. 1 for four seers, but is not dearer than Re. 1 for three seers, all whole-time servants of Government on Civil establishments, whose pay does not exceed Rs. 30 per mensem will receive an extra allowance at the following rates :—

	Rs.	a.	p.
Pay not exceeding Rs. 30 per mensem ..	2	8	0

When the pay is less than Rs. 10 per mensem the extra allowance will be increased so as to bring up the aggregate pay and allowance to Rs. 12-8-0 per mensem.

(*b*) When such grain is dearer than Re. 1 for three seers the above allowance will be raised to Rs. 3 and the aggregate pay and allowance of servants on less than Rs. 10 will be brought up to Rs. 13 per mensem.

Explanation (1) Pay in these rules means pay as defined in the Fundamental Rules.

Explanation (2) The allowance is to be determined with reference to the total emoluments drawn in a month and not with reference to the rate at which pay for the month or for any part of it is drawn.

(II) The allowance is admissible to men who are officiating or in temporary employment and also to piece-workers in Government Presses, provided that they are drawing rates of salary which have been fixed with reference to normal circumstances, but the allowance is not admissible to men absent on leave or under suspension not to part-time servants who are only engaged by Government for specific duties which do not prevent their earning money in other ways.

(III) Government servants drawing consolidated rates of pay part of which has been expressly granted for the up-keep of a horse or camel, are eligible for grain compensation if their net pay, excluding the abovementioned allowance, does not exceed Rs. 30 per mensem. Mounted men who are eligible on their net pay to draw the grain compensation allowance for themselves may also get an extra allowance not exceeding Rs. 2-8-0 a month at the discretion of the local Government for the extra cost of feeding their horse or camel.

(IV) The Collector of each District in the Presidency will as early as possible in each month forward to Government a report stating the average price of each staple food-grain in each Taluka, Mahal or Petha of his District during the preceding month. Government will after considering these reports issue orders as regards grain compensation allowance for the month under reference. When once grain

compensation allowance is granted or withdrawn in any Taluka, Mahal or Petha the Collector on his own authority may continue the existing state of affairs till fresh orders are received from Government. He will be guided by Rules (I) and (III).

(G.R., F.D., 174 of 13-4-1926 and 20-12-1926 and 17-3-1927.)

(V) The appendix to Government Resolution, Finance Department, No. 174 of 13th April 1926 gives the staple food-grains in each District of the Presidency.

VII.—Duty Allowance

889. Government have sanctioned duty allowance at the rate of Rs. 5 and Rs. 3 per mensem to plain clothes Head Constables and Constables respectively in each district.

(G.R., J.D., 9640 of 14-10-1920.)

VIII.—Literacy Allowance

890. Government have sanctioned literacy allowance at the rate of annas 8 per mensem to head constables third and fourth grades and constables as well as to mounted head constables up to and including those drawing Rs. 41 per mensem and mounted constables for every standard above the fourth vernacular and the second English.

(G.R., J.D., 9640 of 14-10-20 and G.R., H.D., 710-2 of 11-11-1926.)

PART VII—ADVANCES

I.—Rules Governing Advances

1. *General*

891. Applications for the grant of passage advances or for house building advances or advances for the purchase of any means of conveyance when such advances require the sanction of Government should be submitted to Government in the Administrative Department concerned *through* the Accountant General, Bombay.

(F.D., Cir., 2716 of 11-10-23.)

2. *Permanent Advances*

892. Rule 93 on pages 40-41 of the Civil Account Code governs permanent advances generally and the grant of them to officers subordinate to the Head of the Department.

893. The Inspector-General of Police is authorized to sanction permanent advances to officers subordinate to him subject to the conditions that the amount of each advance is fixed in consultation with the Accountant General and that in all cases of disagreement with the Accountant General's views regarding the sufficiency or necessity of an advance the orders of Government are obtained.

(G.Rs., F.D., 4418 of 13-11-07 and 1773 of 11-4-08 and G.R., H.D., 2123 of 14-11-24.)

894. In the matter of making payments of bills and other claims when there is not sufficient balance in the permanent advance—see rule 750, sub-rule (8) at page 476 Volume II of this Manual.

3. *Advances of Pay or against Travelling Allowances*

895. (1) All police officers not lower in rank than the principal district Police officer are empowered to grant to an officer under orders of transfer an advance not exceeding one month's substantive pay and also not exceeding the amount of expenditure which he is likely to incur by reason of his transfer, or to an amount not exceeding the travelling allowance to which he may be entitled under the rules in consequence of the transfer when this exceeds one month's pay (Civil Account Code, Article 159). Such an advance should be notified upon the officer's last pay certificate and recovered from his pay in three equal instalments.

(2) Ordinarily the amount to be recovered monthly should not be affected by the fact of an officer going on leave, but it is open to the Local Government to order a reduction in any case in which it deems it right to do so.

(G.R., F.D., 547 of 5-2-98 and G.R., H.D., 4899-D of 7-4-25.)

896. The following rules apply to all non-gazetted Police officers (including Inspectors and senior Police Prosecutors) deputed on duty when required to travel by road or train on journeys for which, under the supplementary rules to Fundamental Rules, travelling allowance is admissible :—

(1) Advances may be made by the Commissioner of Police, Bombay, the Deputy Inspector General of Police, Criminal Investigation Department, or the Superintendent of Police out of his permanent advance to a subordinate police officer for payment of his railway fare or expenses by road, up to the amount of such fare or expenses, and limited in the case of a road journey, to the amounts stated in supplementary rule 146, under Fundamental Rule 44. These advances should not be treated as ordinary contingent charges but the permanent advance should be recouped on encashment of the travelling allowance bills of the parties concerned.

(2) Heads of Police Offices may also draw advances for travelling expenses on tour under article 159 (*d*), Civil Account Code, Volume I, for their non-gazetted police subordinates. Such advances shall be treated as final charges and accounted for under travelling allowances and shall be finally passed in audit arter receipt of the necessary travelling allowance bills from which the amounts advanced should be deducted.

(3) Advances may also be granted, at the discretion of the Superintendent of Police, to Head Constables and Constables when ordered suddenly to proceed from their head-quarters, up to the maximum limit of one month's pay. These advances should be recovered by adjustment with the travelling allowance due for the journey. The balance, if any, should be recouped in three equal monthly instalments from pay.

(G.Rs., H.D., 3111 of 27-6-23 and 30-1-25 and 4899/D of 7-4-25.)

4. *Passage Advances*

897. Rules regulating the grant of advances to pay for the passage overseas of certain Government servants of non-Asiatic domicile and their families are set forth in the annexure to Government Resolution, Finance Department, No. 1510 of 7th May 1925.

Note.—An officer's domicile for the purpose of these rules should be determined according to the criteria laid down in appendix B to schedule IV of the Superior Civil Services (Revision of pay and pension) Rules, 1924, republished at pages 250-273 of the *Bombay Government Gazette*, Part I, dated the 22nd January 1925.

5. *Advances for purchase of Cars and Boats*

898. Under the special orders of the Local Government and subject to the following conditions an advance for the purchase of a motor car or boat may be made to an officer :—

(*a*) An advance will be given only when Government considers that it is in the interest of the public service that the officer should use a car or a boat in the discharge of his duties.

(*b*) The total amount to be advanced to an officer shall not exceed Rs. 7,500 or four months' substantive pay or the anticipated price of the car or boat, whichever is less. Local Governments and Administrations may, however, base the amount at their discretion on actual pay, instead of substantive pay, when an officer is officiating in an appointment or in a grade from which he is not, in their opinion, likely to revert for any length of time during the period of repayment. If the actual price paid is less than the advance taken, the balance should be forthwith refunded to Government.

(G.O., F.D., 3815 of 10-6-19.)

(*c*) An officer on leave in England, for whom an advance has been approved by the Local Government concerned will be allowed to take it from the High Commissioner for India 6 weeks before his departure for India.

(*d*) Recovery will be made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the salary bill of the officer concerned.

(Rule 156 (3), C. A. Code.)

The amount of interest calculated in accordance with note (4) to article 154 of the Civil Account Code, will be recovered in one or more instalments. each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

(Rule 156 (4), C. A. Code.)

Notes (*i*).—Officers drawing the advance will be required to execute a mortgage bond in form 24, printed as an accompaniment to Government Resolution, Finance Department, No. 3698, dated 1st April 1925, or personal security bond in the form appended to Government Order, Finance Department, No. 3564, dated 2nd October 1915, according as the advance is drawn in India or in England.

(G.R., F.D., 3698 of 1-4-25.)

(*ii*) Article 156 (4) of the Civil Account Code applies to this class of advance also, provided that the whole advance must, in any case, be recovered within three years from the month following that in which it is made.

(G.R., F.D., 2294 of 17-7-11.)

(*iii*) The duty chargeable under article 40, clause (*b*) of Schedule I of the Indian Stamp Act, 1899, on mortgage deeds executed for repayment of an advance for the purpose of purchasing a motor-car, a motor-boat or a motor-cycle has been remitted.

(G.R., F.D., 3996 of 24-4-11; G.O., R.D., 8372 of 26-8-16.)

(*iv*) The amount for which insurance is effected of a motor car or a motor cycle, as required in the mortgage bond, should not be less than that drawn as an advance for the purchase of these conveyances.

(G.O., F.D., 2558 of 31-8-16.)

(*v*) Officers may be allowed advances to purchase more than one car at a time if it can be shown that such action is clearly desirable in the public interest and provided that the total amount outstanding at any one time by way of such advances against a particular officer does not exceed the limit within which advances may be given.

(G.O., F.D., 4583 of 21-7-19.)

(*vi*) For instructions regarding the effecting of insurance for motor cars, motor boats, motor cycles, etc., see note 3 to clause (6) of rule 156 on page 70 of the Civil Account Code (1925).

(*e*) The power to grant sanction to the payment of an advance to an officer in foreign service by his foreign employer is delegated to Local Governments.

(G.R., F.D., 3789 of 16-9-14.)

(*f*) Except when an officer proceeds on leave, other than leave on average pay not exceeding 4 months, or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor car necessary, the previous sanction of the local Government is necessary to the sale by him of a car which has been purchased with the aid of an advance which, with interest accrued in accordance with note (4) to article 154 of the Civil Account Code, has not been fully repaid. If an officer wishes to transfer such a car to another officer who performs duties of a kind that renders the possession of a motor car necessary, the local Government may permit the transfer of the liability attaching to the car to the latter officer provided that he records a declaration that he is aware that the car transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

(*g*) In all cases in which a car is sold before the advance received for its purchase from Government, with interest accrued in accordance with note (4) to article 154 of the Civil Account Code, has been fully repaid, the sale proceeds must be applied so far as may be necessary towards the repayment of such outstanding balance.

(G.O., F.D., 305 of 27-1-17 and notes (5) and (6) to article 156, C. A. Code.)

6. *Advances for purchase of Motor Cycles*

899. The Local Government is also authorized to sanction an advance for the purchase of motor cycle subject to the following conditions :—

(*a*) That the advance is given only when Government considers that it is in the interest of the public service that the officer should use a motor cycle in the discharge of his duties.

(G.R., F.D., 37 of 9-12-21.)

(*b*) That the substantive pay of the officer does not exceed Rs. 1,200 a month.

(Rule 157 (2), C. A. Code.)

(*c*) That the amount of advance should not ordinarily exceed four months' pay of the officer to whom it is granted.

(G.R., F.D., 37 of 27-3-25.)

(*d*) That the recovery is made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the salary bill of the officer concerned, and that the amount of interest, calculated in accordance with note (4) to article 154 of the Civil Account Code, is recovered as laid down in Rule V under article 155 (*a*), Civil Account Code.

(G.R., F.D., 37 of 9-12-21 and Rule 157 (4) of the C. A. Code.)

(*e*) That, except when an officer proceeds on leave, other than leave on average pay not exceeding 4 months, or retires from the service, or

is transferred to an appointment the duties of which do not render the possession of a motor cycle necessary, the previous sanction of the Local Government is necessary to the sale by him of a cycle which, with interest accrued in accordance with note (4) to article 154 of the Civil Account Code, has been purchased with the aid of an advance which has not been fully repaid. If an officer wishes to transfer such a cycle to another officer who performs duties of a kind that renders the possession of a motor cycle necessary, the Local Government may permit the transfer of the liability attaching to the cycle to the latter officer, provided that he records a declaration that he is aware that the cycle transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

(G.O., F.D., 3195 of 17-10-17.)

(*f*) That in all cases in which a cycle is sold before the advance received for its purchase from Government, with interest accrued in accordance with note (4) to article 154 of the Civil Account Code, has been fully repaid, the sale proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance.

(G.O., F.D., 3195 of 17-10-17.)

Notes (*i*).—The instructions contained in note (*i*) to clause (*d*) of rule 898 on page 537 in this chapter apply to this class of advance also.

(G.O., F.D., 3564 of 2-10-15 and G.R., F.D., 3698 of 1-4-25.)

(*ii*) Article 157 (4) of the Civil Account Code applies to this class of advance also, provided that the whole advance must in any case be recovered within 36 months from the month following that in which it is made.

(*iii*) Departments of the Government of India and Heads of Imperial Departments exercise the powers of a Local Government for the purpose of the rule in the case of officers serving under them.

(*iv*) Advances for the purchase of motor cycles to Government servants in foreign employ should be granted from the funds of the foreign employer and when the latter desires to make such an advance, he should apply to the Local Government of the province to which the officer belongs for the necessary sanction. The Local Government may grant sanction in such cases subject to the proviso that the advance should be regulated by the same conditions as would apply if the officer were serving directly under Government. In special cases, however, where an officer's services have been lent to a municipality whose financial position will not permit of the advance being made from its funds, the Local Government may, at its discretion, sanction advances from Provincial revenues, provided the officer's duties are such as to render the possession of a motor cycle practically a necessity.

(*v*) The 'net' amount of advances granted in any year under the rule should not exceed the amount provided in the Debt and Deposit Estimates for each province.

(*vi*) The advances are available for the purchase of motor cycles with or without side cars.

(G.O., F.D., 1026 of 27-3-16 and G.O., F.D., 37 of 17-9-21.)

7. *Advances for purchase of other Conveyances*

900. The Inspector-General of Police is empowered to grant advances to officers holding permanent or temporary appointments—Gazetted (but not holding a post which would ordinarily be held by a member of an all-India service) as well as non-gazetted—for the purchase of means of conveyance other than a motor car, motor boat or motor cycle, after ascertaining from the Accountant General, Bombay, whether funds are available subject to the following conditions :—

(*a*) An advance will be given once only and will be allowed only when the appointment held entails duties involving touring.

(*b*) The total amount to be advanced to an officer shall not exceed two months' pay or Rs. 250 whichever is greater.

(*c*) The advance shall not be greater than the value of the conveyance purchased, which shall be considered to be the property of Government until the advance is fully repaid.

(*d*) The number of equal monthly instalments for the recovery of the advance shall be from 6 to 12 at the discretion of the authority sanctioning the advance, and they should be deducted from the monthly salary bill of the recipient.

(*e*) The authority sanctioning the advance should satisfy himself that the recipient's services are not likely to be dispensed with until the whole advance is recovered.

(*f*) If the recipient's services are dispensed with before the advance is fully recovered, the whole balance then outstanding against him shall be payable in one lump sum.

(G.O., F.D., 8171 of 1-12-19 ; G.R., F.D., 2780 of 13-11-23 ;
T. M. 2-2498 of 18-2-24 from the A. G. Bombay :
G.R., H.D., 2123 of 23-11-23.)

N.B.—An advance for the purchase of a bicycle can be sanctioned by the Inspector General subject to the same conditions as prescribed above in cases in which he considers that it is in the interest of the public service that the officer should use a bicycle in the discharge of his duties, even though no touring may be involved. The advance can be sanctioned to a Government servant holding a permanent or temporary appointment—Gazetted (but not belonging to an all India Service) or non-gazetted—for the purchase of a bicycle more than once during his service.

(G.R., F.D., 993 of 23-12-21 and G.R., F.D., 1323 of 3-1-23.)

(*g*) Advances sanctioned on and after the 1st July 1924 shall be repayable with interest at the rate of 5 per cent. per annum.

(G.R., F.D., 2818 of 11-6-24.)

(*h*) Simple interest will be charged on the advance and will be calculated on balances outstanding on the last day of each month. The amount of interest thus calculated will be recovered in one or more instalments after the whole of the principal has been repaid. Each instalment of interest should not be appreciably greater than the instalments by which the principal was recovered.

(G.R., F.D., 2818 of 15-8-24.)

8. *Advances for Purchase or Building of Houses*

901. (1) An advance for erecting or purchasing a house may be granted to officers in the Civil Department in exceptional circumstances, in places where house-rent is exceptionally high, subject to the conditions laid down in Article 155 of the Civil Account Code, the officer receiving the advance being required, to deposit with Government, a mortgage bond.

For mortgage bonds, see forms 21, 22 and 23 printed as an accompaniment to Government Resolution, Finance Department, 3698 of 1st April 1925.

(2) The duty chargeable under Articles 40 and 54 of the Indian Stamp Act, 1899, on the mortgage-deeds mentioned in the above rule and on deeds of re-conveyance of mortgaged property has been remitted.

(G.R., R.D., 598 of 19-1-07 and G.R., R.D., 8445 of 26-8-07.)

(3) The power to sanction the advance has been delegated to the Inspector-General of Police.

(G.R., F.D., 1773 of 11-4-08.)

(4) Advances sanctioned on and after the 1st July 1924 shall be repayable with interest at the rate of 5 per cent. per annum.

(G.R., F.D., 2818 of 11-6-24.)

(5) Simple interest will be charged on the advance and will be calculated on balances outstanding on the last day of each month. The amount of interest thus calculated will be recovered in one or more instalments after the whole of the principal has been repaid. Each instalment of interest should not be appreciably greater than the instalments by which the principal was recovered.

(G.R., F.D., 2818 of 15-8-24.)

Note.—Advances for house building or for the purchase of a motor car or motor cycle should not be granted until a certificate from the Accountant General's Office, Bombay, to the effect that a sufficient balance is available to meet the expenditure is obtained.

(G.O., F.D., 233 of 2-4-21.)

9. *Account Classification on Bills*

902. For the account classifications to be entered on the reverse of the bills for different kinds of advances, see sub-rule (2) to rule 711 on page 455, Vol. II of the Police Manual.

CHAPTER XXVIII

Provident Funds and Thrift

[Section 27 (*d*) of the Bombay District Police Act, 1890]

I.—General Provident Fund

903. Rules regulating the General Provident Fund are published as a separate pamphlet to which reference should be made. The following are subsidiary rules under the above rules.

(1) The power to sanction temporary advances, under rule 20 of the rules regulating the General Provident Fund, from the sum at the credit of a subscriber to the Fund in respect of subordinate gazetted police officers has been delegated to the Inspector General of Police subject to the condition that such power shall be exercised in accordance with the spirit of the rules, and that all cases which, in the opinion of the Inspector General, are of a doubtful nature shall be referred to the Government for orders.

(G.O., F.D., 1535 of 10-4-15.)

(2) The power to sanction temporary advances, under rule 20 of the rules regulating the General Provident Fund, from the sum at the credit of a subscriber to the Fund in respect of all non-gazetted officers in the Police Department in receipt of Rs. 150 per month or over, has been delegated to the Deputy Inspectors General of Police.

(G.O., F.D., 4114 of 15-11-15.)

Note.—In the case of policemen stationed at a Police station where there is no treasury, the amount of advance sanctioned from the General Provident Fund should be sent by insured post: but where there is a treasury such advances should invariably be sent by cash orders.

(I.G.P., 60 of 22-9-26.)

(3) Retirement, resignation, dismissal or death of subscribers to the General Provident Fund should be reported to the Accountant General, Bombay, by the Heads of offices immediately the event takes place, together with the information mentioned in Accountant General's General letter No. 8/P. F.—4975, dated 7th November 1925, published at pages 2948-49 of the *Bombay Government Gazette*, dated the 12th November 1925, Part I.

(4) When a subscriber is dismissed from the service of Government, but has appealed against his dismissal, the balance at his credit will not be paid over to him until final orders confirming the decision are passed on his appeal. Interest will however be paid on the balance up to the end of the month preceding that in which such orders are passed.

(G.R., F. D., 978 of 29-12-21.)

(5) Under Rule 19 (2) of the Rules regulating the General Provident Fund, accumulations of a subscriber are not liable to forfeiture on conviction by a Criminal Court, and under section 3 of the Provident

Fund Act XIX of 1925, they are not liable to attachment under any decree or order of any Civil, Revenue or Criminal Court, so long as the amount is in the hands of Government.

(Govt. letter, H.D., 8022-II-D of 3-2-27.)

(6) A subscriber to a special provident fund cannot be considered as having quitted Government service finally when he resigns service under one local Government in order to accept an appointment under another local Government or the Government of India, or, when he transfers his services from one branch of Government to another; consequently, a subscriber to any provident fund is not entitled to the return of his deposits in such circumstances, if the rules governing the provident fund in question do not permit of the final withdrawal of deposits until he has quitted Government service.

(G.R., F.D., 2219 of 14-6-23.)

(7) Cases have occurred where there has been considerable delay in the payment of balances in the General Provident Fund of subscribers who have retired or have gone on leave preparatory to retirement. Delay in such payments is a serious matter often resulting in hardship and loss to subscribers.

Heads of offices should, without avoidable delay, give to the audit offices essential information relating to the General Provident Fund balances of a retiring officer.

Applications for payment of Provident Fund balances should be disposed of with the greatest possible expedition. Disciplinary action will be taken against the officers concerned if it is found that delay has been caused by such applications not having been promptly dealt with.

(G.R., F.D., 3423 of 5-8-24.)

(8) Officers concerned should follow closely the instructions printed as an accompaniment to the below quoted Government Resolution regarding the payment, under rule 12 of the Fund Rules, of balances in the General Provident Fund of subscribers on retirement.

(G.R., F.D., 3581 of 26-9-24.)

(9) As regards the repayment of an advance granted from the General Provident Fund, the rule requires that the pay from which the first instalment is recovered should represent a full month's pay and not that a full month should elapse between the date on which the advance is granted and the date on which the first instalment should be recovered. If for any reason, the recovery is not effected in time, the first and second instalments should be recovered together from the subscriber's pay for the following month.

(G.R., F.D., 4381 of 13-10-25.)

(10) The names of compulsory subscribers to the General Provident Fund should be reported by the executive authorities to the Accountant General whenever an officer becomes liable to subscribe to the Fund under rule 3 (*a*) (*i*) of the General Provident Fund Rules.

(G.R., F.D., 3921 of 6-4-25 and A. G.'s No. 2 P. F. 8-354 of 19-4-26.)

Note.—Under rule 3 (*a*) (*i*) and (*b*) of the General Provident Fund Rules, subscriptions to the Fund shall be compulsory in the case of all Europeans and Anglo-Indians in permanent employ on attaining a substantive pay of Rs. 100 a month or more;

The term "Anglo-Indians" includes all persons of mixed European and Asiatic descent.

All other officers eligible to join the Fund shall be admitted as optional subscribers.

II.—Post Office Insurance Fund

904. Heads of offices should impress upon their subordinates the advantages of the Post Office Insurance Fund and do all in their power to induce men who have wives and children dependent on them for whom no provision has already been made to become subscribers to the Fund and thus secure their families against want. Copies of the rules of the Post Office Insurance Fund can be obtained on requisition from the Accountant General, Post Office and Telegraphs.

(G. R., F. D., 3758 of 15-9-14.)

Note.—The Post Office Insurance Fund offers facilities which few or no Insurance Companies do. Among its advantages are—

(*a*) Lower premium than in most Companies.

(*b*) Facility of having premia deducted from pay.

(*c*) No expense involved in effecting insurance.

(*d*) Payments are effected without loss of time.

(*e*) No legal evidence is required in the event of the death of the insurant unless the case is contested.

(*f*) Grant of yearly bonuses on all policies.

(G.R., R.D., 5943-24 of 4-3-26.)

III.—Encouragement of Thrift

905. The following are some of the methods which might be adopted to encourage the police to make some provision for themselves in their old age, or their families in case of premature decease :—

(1) The Superintendent of Police and his Sub-Divisional officers must take a continuous and personal interest in the matter ; a few minutes talk in such cases is usually far more efficacious than the issue of circulars.

(2) When a man receives promotion in the form of increase of pay the advantages of Insurance and Provident Funds should again be impressed upon him.

(3) Thrift should not be penalised.

It is often the case that because a man has been thrifty and self-denying his dependents are penalised in that they receive little or no grant from the Widows' Fund because a certain amount of Provident Fund or Insurance money stands to their credit, while the dependents of the spendthrift and careless are rewarded.

It should be made known generally that the Superintendent of Police will help dependents by grants from any balances he may have in his Widows' Fund in proportion as the policeman himself has endeavoured to make provision. Men who try to help themselves are deserving of more encouragement and consideration than those who will not try.

(4) Notices in the vernaculars, pointing out the advantages of joining the General Provident Fund and the Post Office Life Insurance, have already been distributed (*vide* Government Resolution No. 7762, dated 17th August 1920, Financial Department). A copy of these two notices should be affixed to the notice board at each Police station and outpost so as to keep the matter constantly before the constabulary.

(5) In practice it will be found advantageous as a rule to recommend subscription to the General Provident Fund by men over 35, and subscription to the Postal Insurance Fund for younger men. A recruit of 20 can purchase an endowment assurance worth Rs. 300 payable at 45 for annas 14 per mensem. In the latter case it is *absolutely essential* to see that the constable pays the first two or three " premia " into the Post Office *in time*. Failure to see to this results in endless correspondence with the Postal authorities. Subsequent " premia " can be deducted in pay bills from the pay before it is drawn.

(6) Continued interest in the question is essential or it will be found that men, on some pretext or other, will cease to pay their " premia " and so their policies will lapse, and the entailing loss will dissuade others from joining; or the men will cease to subscribe to the General Provident Fund as soon as they think their superiors are taking no interest.

(7) The point should be emphasised that these subscriptions are solely in the interests of subscribers and their families, who get a return proportionate to their own self-denial.

(8) As regards Police Co-operative Societies there is a distinct tendency for these to develop into mere money-lending agencies, thus defeating the main object.

One satisfactory method of enforcing saving has been found to insist on every borrower taking out 10 per cent. more than he actually requires. The extra 10 per cent. is placed to the credit of the borrower's deposit account, and the amount he really requires is given to him, *e.g.*, a man requires Rs. 50; he is given a loan of Rs. 55, *i.e.*, Rs. 50 cash and Rs. 5 to his credit account. He pays back the whole amount automatically and so saves Rs. 5 without effort.

(I.G.P.,17 of 22-4-24.)

IV.—Compassionate Fund

906. Government have sanctioned the formation of a Compassionate Fund for the grant of compassionate gratuities to the families of deserving Government servants left in indigent circumstances. A provision of Rs. 6,000 for the purpose is made in the budget of each year. The fund is to be regulated in accordance with the rules annexed to Government Resolution, Finance Department, No. 633, dated 15th December 1921 and 21st February 1922.

907. For the conditions which regulate grants from the Compassionate Fund, see rule 977 on pages 582-583, Volume II of the Police Manual.

V.—Subordinate Police Widows' Fund

908. (1) Rules for the administration of the Police Widows' Fund are set forth in the accompaniment to Government Resolution, Home Department, 53/2 of 12th July 1926.

(2) The Inspector General of Police is authorised to administer the funds in his official capacity.

VI.—General

909. In the case of the accounts of all funds controlled by the Government of India, pies should be omitted in calculating and crediting interest on the deposits of subscribers. The calculation will be made to the nearest anna ; that is to say, six pies and above will be treated as one anna, and amounts less than six pies will be neglected.

(G.R., F.D., 1402 of 27-7-22.)

CHAPTER XXIX

Leave

For detailed rules regarding leave and joining time, see Fundamental Rules Part IV Chapters X and XI.

I.—To Gazetted Officers' of and above Rank of Deputy Superintendent of Police

1. *Intimation of Intention to take Leave*

910. (1) Officers of the Indian Imperial Police, who intend to apply for leave, are desired to give the earliest possible intimation of their intention to the Private Secretary, for the information of His Excellency the Governor, as well as to the Inspector General of Police.

(G.R., G.D., 11 of 3-1-95 ; Pte. Secys. Cir. 26 of 15-2-06.)

(2) In the case of Deputy Superintendents of Police, such intimation should be given to the Inspector General of Police through the Superintendent of Police and the Deputy Inspector General concerned.

(I.G.P. C-5074 and C-5398 of 20-11-07 and 11/18-12-07.)

2. *Annual Return of Officers on Leave or Deputation*

911. (1) Heads of offices should supply the Home Department by the 1st of September every year at the latest, in the form accompanying Government Circular, Finance Department, 2662 of 26th January 1925, with information regarding the officers under them who are likely to go on leave or deputation in England and the leave allowances admissible to them.

(2) The columns " Rate of leave salary " and " Budget Provision required " shown in the form prescribed above, should be filled in by the officers concerned, calculating the amount of leave salary with reference to the provisions of Fundamental Rule 9 (2), the rates of pay for the purpose being taken as shown in the Civil Lists.

(G.R., F.D., 1511 of 23-12-22 ; G.C., F.D., 2662 of 26-1-25 and G.C., H.D., P-10-6054 of 6-5-26.)

3. *Applications for Leave*

912. (1) Applications for leave in form 57-E from the following gazetted police officers, *viz.*, Deputy Inspectors General, Superintendents of Police, Assistant Superintendents of Police and Deputy Superintendents of Police, should, except when the Inspector General is empowered to grant leave in accordance with rule 913 below, be submitted to Government through the Accountant General in the manner prescribed below :—

(*a*) From Aden through the Political Resident.

(*b*) From Sind through the Commissioner in Sind

(*c*) Elsewhere in the Presidency through the Inspector General of Police.

(G.R., F.D., 5324 of 30-8-19.)

Notes.—(*i*) Officers should refrain from inquiring of the Audit Office about their title to leave or as to the state of their leave accounts except when they intend to take leave and should then ask not more than four months before applications for leave are submitted by them. Leave applications should always be submitted in sufficient time to enable the Audit Office to report on their title to leave and Government to pass orders before the leave is availed of.

(G.R., F.D., 3307 of 23-3-27.)

(*ii*) In order to enable the Accountant General to report on the title of leave of officiating Deputy Superintendents of Police, a statement (in the form prescribed by Government Resolution, Finance Department, 1119 of 23rd March 1922) of the leave already taken should invariably accompany the application when such officers apply for leave. On this statement the following additional particulars should be given :—

(*a*) Date of birth of officer.

(*b*) Date of admission to Government service.

(*c*) Whether he has elected to come under the Fundamental Rules.

(I.G.P., 30 of 27-5-22.)

(2) The Inspector General, when submitting applications for leave from officers serving under him, should state how it is proposed to provide for the discharge of the duties of the officer applying for leave during his absence on leave.

4. *Grant of Leave by Inspector General of Police*

913. (1) Any leave, other than special disability leave, admissible under the Fundamental Rules to Deputy Inspectors General, Superintendents, Assistant Superintendents and Deputy Superintendents of Police in the Presidency proper, for periods not exceeding two months, shall be granted by the Inspector General of Police.

N. B.—The Inspector General of Police will consult the Commissioners of Divisions before granting leave to such gazetted Police Officers serving in their respective divisions. In cases in which no extra expense is entailed on the State, he will at once notify the grant of leave and the arrangements made in consequence thereof.

(2) In cases in which extra expense is entailed on the State, the consequent arrangements will be notified by Government to whom, the Inspector General of Police will send timely intimation of the arrangements.

(3) Applications for leave to the Inspector General of Police should be submitted through the Commissioner of the Division concerned and the Accountant General, Bombay.

(4) Applications for leave from gazetted officers of and above the rank of Deputy Superintendent of Police serving on the Railways and in the Office of the Inspector General of Police, the Criminal Investigation Department and in the Central Police Training School to the Inspector General of Police need not be submitted through the Commissioner but must go through the Accountant General, Bombay.

5. *Applications for Leave from Railway Police Officers*

914. In the case of applications for leave from Superintendents and Assistant or Deputy Superintendents of Police attached to railways,

the procedure outlined in rules 912 and 913 (4) above should be followed with the addition that the officer applying for leave should at once inform the Agent of the Railway by official letter of the application which he is making and should mention in his application that he has so informed the Agent.

(G.R., J.D., 3172 of 17-5-01 and G.R., F.D., 5324 of 30-8-19.)

6. *Officers on Leave or Deputation out of India*

915. The following instructions should be observed in the case of officers proceeding on leave out of India :—

(1) Officers concerned should apply to the Accountant General for issue of a last pay certificate.

(2) Heads of offices should furnish the Accountant General as soon as an officer proceeds on leave out of India, with the information required in the preparation of leave salary certificates, especially in the case of Inspectors and senior Police Prosecutors and of non-gazetted Government servants.

(G.R., F.D., 1476 of 23-10-22.)

916. Officers on deputation out of India, whether sent on deputation from India or placed on deputation while on leave in England, may, if average pay leave would otherwise be admissible, convert deputation into leave on average pay *plus* an honorarium of $\frac{1}{8}$th of Indian pay, on the condition that in both cases the cost of passages both from and to India is borne by the officer.

(G.R., F. D., 3267 of 5-12-25.)

Notes.—(*i*) Periods of deputation converted into leave should count for pension as leave and not as deputation.

(G.R., F.D., 3267 of 10-12-25.)

(*ii*) The terms of fundamental rule 50 must be interpreted as applying to cases where officers exercise the option of consuming leave and drawing an honorarium of $\frac{1}{8}$th pay during a period of duty out of India, *i.e.*, this option can only be exercised by a Government servant whose deputation out of India has been approved by the proper authority.

(G.R., F.D., 3267 of 17-8-26.)

(*iii*) Leave on average pay alternating with deputation out of India should not be split up into different periods separated by deputation but treated as one continuous spell of leave and not more than four months in all should count for pension.

(G.R., F.D., 1002 of 23-9-26.)

7. *Medical Certificates*

917. A certificate from the Medical Board need not be insisted upon in cases in which a gazetted officer of and above the rank of Deputy Superintendent of Police has already produced a medical certificate from the Civil Surgeon of the District provided the Head of office is satisfied of the necessity of leave on account of the illness of the officer concerned.

(G.R., F.D., 3838 of 2-5-25.)

8. *Recall from Leave*

918. For instructions regarding officers recalled from leave in or out of India, see Fundamental Rule 70 on page 26 and Supplementary

Rule 451 under Fundamental Rule 70 on page 247 of the Manual of Fundamental Rules.

9. *Imperial Officers on Leave and the India Office*

919. The Secretary of State has noticed that officers of the Imperial Services on leave in England frequently do not call at the India Office and make themselves known unless invited to discuss some particular matter. He thinks that they are perhaps deterred from calling by the fear of being thought a nuisance, and he is anxious that any impression of this kind should be dispelled, and that officers should know that their visits are welcome.

(G.C., G.D., 7293 of 9-7-20.)

II.—To other Gazetted and Non-Gazetted Officers

1. *General Principles to be followed*

920. (1) Officers authorised to grant leave are directed to see that in granting leave the spirit of the Fundamental rules is not disregarded and in the absence of urgent and exceptional circumstances, not to grant leave when only a short interval has elapsed since the last return to duty.

(G.R., F.D., 3899 of 17-2-26.)

(2) In cases where all applications for leave cannot, in the interests of the public service, be granted, an authority competent to grant leave should in deciding which application should be granted, take into account the following considerations :—

(*a*) The Government servant, who can, for the time being, best be spared.

(*b*) The amount of leave due to the various applicants.

(*c*) The amount and character of the service rendered by each applicant since he last returned from leave.

(*d*) The fact that any such applicant was compulsorily re-called from his last leave.

(*e*) The fact that any such applicant has been refused leave in the public interests.

[S.R., 484 under F.R. 74 (*a*).]

(3) Leave should not be granted to an extent which would deplete the strength available for duty of a service or department below the essential minimum.

(S.R., 440 (*a*) under F.R. 67.)

921. A Government servant subject to the ordinary leave rules—

(1) may be granted leave on average pay at one time on medical certificate or on the condition that the leave is spent elsewhere than in India or Ceylon up to the amount due but not exceeding 8 months.

(2) may be granted leave on average pay in all equal to the privilege leave which it would on the date on which he comes under the Fundamental Rules be permissible to grant to him under the rules applicable

to him prior to that date *plus* one-eleventh of the period spent on duty subsequent to that date *plus* any period of leave on average pay taken on medical certificate or spent elsewhere than in India or Ceylon subject to a maximum of one year.

(A. G.'s No. T. M. 88-9-2748 of 28-3-23.)

(3) If leave on average pay is applied for after a Government servant has had leave on half average pay in continuation of a period of leave on average pay either by the production of a medical certificate or by a Government servant proceeding out of India or Ceylon, the period of leave on average pay that may then be granted should be similarly limited to the period actually covered by the medical certificate or spent elsewhere than in India or Ceylon. The grant of the leave should also be so regulated that the total period of leave on average pay during that spell of leave does not exceed 8 months. In such cases the total period of leave on average pay shall be treated as one continuous spell of leave on average pay in order to determine whether the first four months of the leave should be treated as privilege leave for purpose of pension.

(G.R., F.D., 337 of 7-4-25.)

2. *Admissibility of Leave*

922. (1) Several cases have come to notice in which Superintendents of Police have granted to their subordinates leave which has been afterwards found to be inadmissible. The Inspector-General of Police must therefore point out to Superintendents that it is incumbent on them, before granting leave to their subordinates, to make sure that it is admissible.

(I.G P., 3329 of 26-4-98.)

(2) It has frequently been noticed by Government that leave not admissible under the fundamental Rules has been granted to applicants, and that the recovery of the leave allowances wrongly drawn, often long before the date of retirement from service, cannot be enforced without hardship to the applicants for pension, especially in the case of low-paid employees. Such occurrences could be avoided by the exercise of greater care in the examination of the title to the leave applied for on the part of the officers responsible for the grant of leave.

(G.C., F.D., 2142 of 25-5-06.)

Note.—The power to pass final orders in respect of leave allowances irregularly drawn before retirement by applicants for pension is exercised by the Audit Officer only under article 323 (*c*) of the Audit Code and cannot be redelegated to any officer.

(G.R., H.D., 2123 of 14-11-24 and 2-7-25.)

(3) A list of common irregularities to be avoided by officers granting leave to their subordinates will be found in rule 968 on pages 578-579, Volume II.

(4) In districts, or on railways, with reserves, Superintendents of Police should regulate the grant of leave other than leave on medical certificate according to the reserve units available to fill the places of men going on leave.

(I. G. P., 2372-A of 14-2-13).

(5) Leave account forms prescribed by the Fundamental Rules should be supplied free of cost to all Head Constables and Constables in the Bombay Presidency (including Bombay City and Sind) and in Aden.

(G.R., F.D., 1508 of 7-9-22.)

(6) The revised form of leave account introduced by Government Resolution, Finance Department, No. 1029 of 11th November 1925, should be used, not only in the case of future entrants, but also in the case of existing incumbents. It is, however, not necessary to recast all leave accounts at once but this should be done gradually, on the occasion of reporting on title to leave, as application for leave is received from each officer.

(I.G.P., 1329 of 19-3-26.)

(7) Before leave is sanctioned to a non-gazetted Government servant, the authority competent to grant the leave should either consult the leave account referred to in the Supplementary Rule 459 under F.R. 74 (*a*) and satisfy himself that the leave is admissible or obtain a certificate to that effect from the officer entrusted with the attestation of the entries in the leave account.

[S.R., 482 under F.R. 74 (*a*).]

(8) Long leave should in no circumstances be granted to a subordinate whose conduct is under enquiry until formal proceedings have been held and the result of the enquiry recorded.

(G.R., G.D., 2501 of 26-4-06.)

(9) Leave should not be granted to a Government servant who ought at once to be dismissed or removed from Government service for misconduct or general incapacity.

[S.R., 486 under F.R. 74 (*a*).]

3. *Medical Certificates*

923. The following instructions are laid down for the guidance of public servants desiring to put in Medical Certificates from registered practitioners with a view to obtaining leave or extension of leave:—

(1) It shall be the duty of every Government servant who consults a medical practitioner with a view to obtaining leave or an extension of leave on medical certificate to disclose to that practitioner the fact of his having consulted any other practitioner for the same purpose and the result of such consultation. Omission on the part of any public servant to do this or any false statement made by him to a medical practitioner in this respect will entail serious departmental notice.

(2) If a public servant desires to put in, for any official purpose, a medical certificate obtained from a registered practitioner it must be in the form prescribed in Appendix A, accompanying Government Order, General Department, No. 5922 of 27th May 1920.

(G.O., G.D., 5922 of 27-5-20.)

(3) If a public servant desires to prove for any official purpose that he has been under the professional treatment of any medical practitioner,

he shall obtain from such practitioner an admission and a discharge certificate (*vide* Appendix B accompanying Government Order, General Department, No. 5922 of 27th May 1920) showing commencement and termination of treatment. The admission certificate should be forwarded immediately on admission. This form must bear the thumb impression or marks of identification of the public servant or a certificate from the medical practitioner that the public servant is personally known to him.

(4) Any medical certificate from a registered practitioner will be liable, if put in for an official purpose, to be rejected unless the registered practitioner has lodged with the Registrar of the Medical Council a specimen of the signature which he usually uses for such certificates.

(5) It is open to the head of an office to refer a cetificate about which he is doubtful to the Civil Surgeon or other responsible Government Medical Officer for opinion. The latter officer will advise whether there is reason to doubt the certificate and may re-examine the patient if he considers it necessary.

(G.O., G.D., 5922 of 27-5-20.)

Notes.—(*i*) Whenever a reference is made under these orders the Head of the office should forward the original medical certificate to the Government Medical Officer to whom a case is referred for reconsideration.

(G.R., G.D., 5532 of 20-1-25.)

(*ii*) Certificates from medical men who have been registered under the Medical Acts, or under the Bombay Medical Act VI of 1912, or the respective Medical Registration Acts of the several Indian Provincial Governments, should ordinarily be accepted by Heads of offices, provided the certificates are in the form prescribed, *viz.*, Form B or C in Appendix No. 2, *vide* S. R. 477 under F. R. 74 (*a*), unless for special reasons counter signature is considered desirable. Certificates from medical men who are not so registered should not be accepted without countersignature.

(G.R., F.D., 3836 of 25-5-26.)

924. When the particulars of a Government servant's illness are required in the interests of Government by his official superiors, the Government Medical Officer who has dealt with his case in his official capacity may be required to supply them without infringing the relations which ordinarily obtain between a patient and his medical adviser. Government, are, however, impressed with the objections to confidential communication between the official superior and the medical adviser of a subordinate, and, since the information in question must almost invariably be required in connection with the grant of leave, they think it advisable that it should ordinarily be demanded, if at all, from the subordinate himself, who can obtain it from his medical attendant in the way in which the somewhat analogous statements required to support an application for leave on medical certificate are obtained.

(G.R., G.D., 2539 of 28-4-06.)

4. *Periods of Absence without Leave*

925. Officers authorised to grant leave can commute periods of absence without leave retrospectively into extraordinary leave without allowances under Fundamental Rule 85 (*b*). Any other kind of commutation should

be allowed in exceptional circumstances only. All cases, in which the authority competent to grant leave considers that such commutation should be allowed on the merits, should be submitted to Government for orders.

(G.R., F.D., 3637 of 8-7-26.)

5. *Leave after Superannuation Age*

926. In respect to the grant of leave after the age of superannuation under Fundamental Rule 86, Government servants are warned that the rule is intended to apply only in cases in which a Government servant with leave due to him has applied for leave in sufficient time before the date of retirement and his application has been refused owing to the exigencies of the public service, and that it is not intended to apply so as to enable a Government servant at his own option to take leave after, instead of before, the date of retirement.

(G.R., F.D., 1687 of 7-12-23.)

927. (1) A formal extension of service, preliminary to the grant of leave to an officer who has attained the age of 55, is not necessary. The grant of leave under Fundamental Rule 86 automatically carries with it the extension required.

(G.R., F.D., 1337 of 3-7-22.)

Note.—The grant of leave extending beyond the date on which a Government servant must compulsorily retire, or beyond the date up to which he has been permitted to remain in service, shall be treated as sanctioning an extension of service up to the date on which the leave expires.

(G.R., F.D., 1307 of 16-11-22.)

(2) When a Government servant who is already on an extension of service applies for leave during the period of his extended service, the conditions for the grant of such leave should be the same as for the grant of leave in an ordinary case after the age of compulsory retirement.

(G.R., F.D., 337 of 7-4-25.)

6. *Inspectors and Senior Prosecutors*

928. Applications for leave from Police Inspectors and senior Police Prosecutors should be submitted in Form 57-E through the Deputy Inspector-General and Accountant General, Bombay, to the Inspector-General of Police.

(A.G.'s letter G.A. D.-1786 of 13-5-26 and I.G.P., 77 of 23-6-26.)

929. (1) It is observed that Police Inspectors sometimes apply for leave which is insufficient for their purposes and soon after proceeding on leave apply for extensions. They apparently do this with a view to securing early relief.

(2) This practice causes unnecessary correspondence and trouble, and often works unfairly in that local junior men are given acting appointments for prolonged periods, while the original intention was not to supersede senior men, except as a purely temporary and local measure.

(3) All Police Inspectors must therefore apply in the first instance for the leave they really require, and they must understand that extensions will only be granted in exceptional circumstances.

(I.G.P., 2 of 15-1-24.)

7. *Sub-Inspectors*

930. (1) Superintendents of Police can grant leave to Sub-Inspectors of Police.

(I.G.P., C/3553 of 5-8-07.)

(2) Sub-Inspectors should not be permitted to proceed on leave without handing over charge to a Sub-Inspector or to a head constable whose nomination to act as Sub-Inspector has received the sanction of the Deputy Inspector-General of Police. Where any other course is unavoidable, it should be considered provisional pending acceptance by the Deputy Inspector-General of Police.

(I.G.P., 4793-A of 30-3-10 and G.R., H.D., 4827 of 17-5-21.)

(3) An Inspector or Sub-Inspector, under orders of transfer, should not ordinarily be allowed to proceed on leave and, if he is so allowed for any special reasons, both the transferring authority and the Superintendent of the District to which the officer is transferred should be informed at once.

(I.G.P., 7309-A of 19-6-17.)

(4) The leave-salary of a non-gazetted Government servant on leave in, or out of, India, when he desires to draw his leave-salary in India under Fundamental Rule 91, can be paid only at the treasury where his pay is drawn and under the signature of the Head of his office, who is responsible for any overcharge.

[G.R., F.D., 1935 of 17-5-23 and S.R. 38 under F.R. 74 (*a*).]

8. *Head Constables and Constables*

931. (1) With a view to the saving of clerical work and stationery, and in order to facilitate the grant of leave to applicants, the following instructions are issued for the guidance of all concerned.

(2) In lieu of Form P.M. 9, Superintendents are directed to have prepared on the cyclostyle a sufficient number of leave application forms on half sheets of foolscap paper in the Form A attached to I.G.P.'s No. 7 of 28th January 1924 lightly bound in paper books of 25 and 50, and distribute them to the Police stations for use.

(3) In these rules the words " Police station " and " Officer-in-charge of a Police station " shall have the following meaning throughout :—

(*a*) Police station shall include a Headquarters Sub-Inspector's charge.

(*b*) Officer-in-charge of a Police station shall have the same meaning as laid down in section 4 (*b*) of the Criminal Procedure Code, and shall include the Headquarters Sub-Inspector or the officer for the time being in charge.

Applications of Head Constables and Constables for Furlough and Leave on Average Pay

932. (1) In future, it will not be necessary for an applicant for furlough or leave on average pay to hand in a separate application.

(2) Each applicant for furlough or leave on average pay should be supplied with a copy of the form and he should thereupon fill in, or have filled in, the blank spaces and hand it to the Officer-in-charge of the Police station.

(3) The Police Station Officer must dispose of the application at once, scoring through the words " not recommended " if he recommends the leave, and the word " recommend " if he does not recommend it. In the event of his not recommending the leave applied for, he should briefly state his reason. The details in the statement on the reverse of Form A referred to above should be filled in by the Police Station Officer when forwarding the application.

(4) In a case of great urgency, necessitating a police officer being relieved at once, the police station officer (Headquarters excepted) should grant the applicant permission to proceed on leave pending the Superintendent's or Sub-Divisional Officer's orders, and he should report immediately to the Superintendent or Sub-Divisional Officer the reasons on the application form.

(I.G.P., 7 and 86 of 28-1-24 and 12-9-25.)

(5) The application for leave need not be registered at the police station, as the counterfoil of Form A is there. In police stations under the jurisdiction of Sub-Divisional Officers, it should be submitted to Sub-Divisional Officers for sanction through the Superintendent's Account Office where it should be registered, the leave asked for checked with the service sheet, noted on as admissible or not and forwarded to the Sub-Divisional Officer. The Sub-Divisional Officer will issue his order on the application as it comes up in the ordinary course. If the leave applied for is granted, the application should be returned to the Superintendent's Office.

In the remaining cases applications should be forwarded to the Superintendent of Police direct, and on receipt in the Superintendent's Office should be registered. The Superintendent of Police will issue order on the application as it comes up in the ordinary course.

Leave granted will be notified in the *District Police Gazette*, Part II(*a*), which should be treated as a permanent record, and the Home Inspector will be responsible for checking the entries in the *District Police Gazette* before issue with the orders on application. The *District Police Gazette* will be the only intimation of the grant of leave and the applications will be filed consecutively in the Superintendent's Office in *Leave File*, No. I. When leave is refused, the application will be returned to the police station with an endorsement to this effect, giving reasons for refusal, and will be filed there after the order is communicated.

Note.—Before submitting the application to the Superintendent of Police for orders, it is necessary to see whether the amount of leave applied for is due by reference to the Service Sheet and the leave account, in doubtful cases the police accountant's certificate being obtained.

(6) If orders do not appear within a reasonable time regarding any individual case the police station officer should send a memorandum with a fresh application addressed to the Superintendent or Sub-Divisional Officer as the case may be *personally*, to enable him to enquire into the cause of delay, etc.

(7) Officers in charge of Police stations will intimate to the applicants the final orders and arrange to relieve the grantees, as early as possible, subject to notes (*b*) and (*c*) below, unless he receives orders to the contrary.

(8) The Police Station Officer should supply each grantee with a sufficient number of life-certificate forms, acknowledgment of pay forms, *vide* B*, give a leave-pass duly filled up in Form C*, and obtain the grantee's signature on the foil copy of the leave-pass book.

(9) Instead of sending separate reports of each man's departure on, and return from leave, the Police Station Officer must send in a list *twice monthly* as per Form D attached to I.G.'s No. 7 of 28th January 1924, *i.e.*, on the *16th* and *1st*, giving the necessary details required by the " form " of the man who proceeded on, and returned from leave, from *1st to 15th* and *16th to 30th-31st*. These reports must be entered in his *Outward Register* and sent direct to the Superintendent's Office.

(10) On receipt in the Superintendent's Office, they should be entered in the inward register and passed on to the sheet clerk, who will make the necessary entries in the service sheets and take these reports and service sheets to the officer responsible for checking and initialling the entries. After this is done, the sheet clerk will file these reports in a file to be kept by him marked " Leave File No. II."

(11) Every police officer granted leave of any kind must return to duty within a period of his leave. Serious notice will be taken of breaches of this rule.

(12) Applications from police officers, who have proceeded on leave of any kind, for extensions should not be granted, except in extraordinary circumstances, such as death of wife, father or mother, a railway breach, steamers not running, etc.

(13) In cases of urgent necessity, a man who has been granted leave may require an extension ; in such cases he must send his application for extension to his police station officer. The Superintendent or Sub-Divisional Officer as the case may be has, however, discretion to deal with direct applications for extensions and should not be bound to disregard them.

(14) Such applications should be dealt with in the same manner as the first application.

(15) Leave Files I and II will be closed on the 31st December of each year, will be " B " records, and will be marked for destruction after the Deputy Inspector-General's inspection.

Notes.—(*a*) Owing to the exigencies of police service, it is difficult to lay down a hard and fast rule regarding the percentage of the constabulary who may be absent on leave, other than casual, at one time, but as a guide the following principle should be followed as far as possible.

* Attached to Inspector-General's No. 7 of 28th January 1924.

(*b*) In districts where leave is not withheld as a general measure for any portion of a year, 8 per cent. of the constabulary may be allowed on leave on average pay in any one month.

(*c*) For every month leave is withheld during a calender year, the maxima should be increased by 1 per cent. thus :—

Leave withheld for one month	9 per cent.
Leave withheld for two months	10 ,,
Leave withheld for three months	11 ,,

(*d*) It should be borne in mind that the strength of each district is made up on the basis of a 15 per cent. reserve, *i.e.* :—

In training	4 per cent.
Leave and sick vacancies	11 ,,

(*e*) Actual figures of the number of police officers, who apply for leave on average pay annually, are not available, but it is represented that not more than 80 per cent. of the force avail themselves of leave on average pay. Therefore, following the above limits, which provide for each officer getting the leave on average pay due to him, the grievances which are heard of from time to time regarding the non-granting of leave would have no foundation in fact.

(*f*) It is to be understood that ordinarily it would not be feasible for applicants for leave on average pay to get it exactly when it would best suit their convenience.

(I.G.P., 7 and 86 of 28-1-24 and 12-9-25.)

9. *Hospital Leave*

933. (1) Superintendents of Police are authorised to grant hospital leave to head constables and constables.

(2) Under Subsidiary Rule 571 under Fundamental Rule No. 101 (*b*), the condition laid down by Government for the grant of hospital leave to police officers of and below the rank of head constable, was that the illness or injury necessitating medical treatment must be *directly* due to risks incurred in the course of their official duties. Government in their Resolution, in the Finance Department No. 1567 of 20th December 1922, have now removed the above condition and have declared hospital leave to be ordinarily admissible to police officers of the class mentioned above. while under medical treatment for any illness or injury, except only in cases in which it may appear to the Superintendent of Police that the illness or injury could have been avoided and was the result of carelessness or fault on the part of the policemen concerned.

(3) Further, the concession of giving house-rent subject to certain conditions to constables while on hospital leave, sanctioned in Subsidiary Rule No. 98 under Fundamental Rules Nos. 44 and 93, has been extended by Government to head constables also.

(I.G.P., 6 of 27-1-23.)

(4) Hospital leave may be granted on leave-salary equal to either average or half average pay, as the authority granting it may consider necessary.

(5) The amount of hospital leave which may be granted to a Government servant is limited to three months on average pay in any period of three years. Hospital leave on half average pay counts, for the purpose of this limit, as half the amount of leave on average pay.

[S.Rs. 571, 572 and 573 under F.R. 101 (*b*).]

(6) Hospital leave is not debited against the leave account and may be combined with any other leave which may be admissible; provided that the total period of leave, after such combination shall not exceed twenty-eight months.

(7) Peons in permanent employ are eligible for the concession of hospital leave as per rule 571 (*e*) of the Subsidiary Rules under Fundamental Rule 101 (*b*).

(I.G.P., 21 of 16-5-24.)

(8) With a view to check the claims made by policemen for hospital leave allowances, Superintendents of Police should obtain weekly information from hospital authorities of the dates of admission, etc., into the hospital or dispensary for treatment and the nature of the diseases in Form P.M.-104. On the policemen being discharged from hospital or dispensary, Superintendents should obtain from the medical officer concerned a certificate in Form C.M.-7, which they should countersign and submit to the Accountant-General with the pay bill.

(G.R., G.D., 4163 of 18-6-08 and G.R., J.D., 4546 of 28-8-08.)

(9) Superintendents of Police will also arrange to draw and remit monthly leave allowances due to the men in accordance with Article 70 of the Civil Account Code with a view to save hardship, preaudit, etc.

(I.G.P., 8275-B of 6-6-11.)

(10) The following procedure is laid down for the grant of discharge certificates to police patients under the conditions indicated :—

(*a*) If a Medical Officer considers that a policeman, who is under medical treatment, will not be fit to resume duty on discharge from the hospital but will require further leave for change of climate, or rest, he will send his recommendation direct to the Superintendent of Police. The Superintendent should then sanction the leave recommended from the date on which the Medical Officer formally discharges the policeman. On the usual Discharge Certificate the Medical Officer will add " Permitted to go on months' leave in accordance with the Superintendent's No. , dated the ." The Discharge Certificate will be sent as usual to the Sub-Inspector of Police for transmission to the Superintendent of Police.

(*b*) The Surgeon-General has approved of the above procedure and issued requisite instructions to all Civil Surgeons and Medical Officers in charge of Dispensaries. Superintendents of Police should instruct their subordinates accordingly and note that a Medical Officer cannot sanction leave but only recommend it, a recommendation, however, that should invariably be accepted.

(I.G.P., 24 of 9-4-27.)

(*c*) On receipt of medical certificates in Form C.M.-7, of men who have been sick in hospital, the Officer in charge Police Station or Headquarters should endorse on the back of the medical certificate the number of days casual leave enjoyed by the man during the year and should forward them as received, the despatch being entered in the outward register.

(*d*) Hospital leave applications should be dealt with in the manner laid down above for furlough and leave on average pay applications and the grant of hospital leave published in the *District Police Gazette*, Part II (*a*). If the leave is treated as casual leave, the Sub-Inspector will be informed and a note made by him in the man's casual leave sheet.

(11) After the Superintendent or the Sub-Divisional Officer, as the case may be, has passed his orders and the service sheet entries have been made, the correspondence should be filed in a file marked " Leave File No. III " to be destroyed after the Deputy Inspector-General's inspection.

(12) When a Superintendent or the Sub-Divisional Officer, as the case may be, orders a period spent in hospital to count as casual leave, the police station officer must enter it in the casual leave sheet as soon as the order reaches him.

(13) This file will be closed on the 31st December of each year.

(I.G.P., 7 of 28-1-24 and 86 of 12-9-25.)

(14) A sick policeman should resort to the nearest dispensary or civil hospital for treatment until such times as he is pronounced fit to return to duty, or in the case of protracted illness, until transferred to the civil hospital of the district.

Note.—Ordinarily medical treatment at Government hospital or dispensary must be insisted on for the purposes of hospital leave. But in cases where there is no hospital or dispensary except at a prohibitive distance from the place where a police officer entitled to the concession is posted or is on duty when he falls sick, certificates from qualified and registered medical practitioners may be accepted in support of such leave.

The treatment of Railway Police in the Railway Company's dispensaries entitles them to this concession.

(I.G.P., 31 of 5-5-25.)

III.—Miscellaneous Rules relating to Leave

1. *Adding Holidays to Leave*

934. As regards prefixing and affixing Sundays and Gazetted holidays to leave, *see* supplementary rules 433 to 446 on page 246 of the Manual of Fundamental Rules.

2. *Allowances admissible on Leave*

935. A local allowance may be drawn up to a maximum period of four months by a Government servant who takes leave on average pay from the post to which the allowance is attached or is transferred therefrom for not more than four months, to another post, as well as by the Government servant performing the duties of the post to which the allowance is attached, provided that the authority sanctioning the leave or transfer, as the case may be, certifies that the Government servant is likely to return, on the expiry of his leave of his temporary duty, to the post to which the allowance is attached or to another post carrying a similar allowance.

(S.R. 94, p. 80, of the Manual of F.Rs.)

(2) Tentage and clothing allowance should continue to be drawn during leave on average pay not exceeding 4 months. They should also be drawn by officers transferred temporarily, for a period not exceeding four months, to a post to which such allowance is not attached, subject to the conditions that the tents or clothing in respect of which the allowance is drawn continues to be maintained, and that the Government servant returns to the same post from which he was temporarily transferred or proceeded on leave, or to another post to which a similar allowance is attached. If there be any reason to believe that the period of absence will exceed four months the benefit of the concession should be withheld for the entire period of absence.

(G.Rs. F.D., 3559 of 2-12-24 and 6-3-25,)

Notes.—(*i*) The orders laid down in Government Resolution, Finance Department, 3559 of 2nd December 1924, do not supersede those contained in Government Resolution, Home Department, 5900 of 18th June 1921. However, if an Inspector of Police officiating as a Deputy Superintendent of Police is transferred temporarily or goes on leave, the orders laid down in the former Government Resolution should apply in his case.

(G.R., F.D., 5987-D of 6-5-26 and I.G.P., 62 of 18-5-26.)

(*ii*) Inspectors of Police while acting as Deputy Superintendents of Police are allowed to draw the clothing allowance at the rate of Rs. 45 per annum.

(Govt. Letter, H.D., 5900 of 18-6-21.)

(3) Police Inspectors, Sub-Inspectors and Sergeants are allowed to draw conveyance or horse allowance during the first four months of any period of leave on average pay, provided that no extra expense is thereby caused to the state.

(G.R., F.D., 1529 of 1-11-22.)

3. *Subsidiary Leave—for Sind Officers*

936. Officers serving in Sind, who, on return from long leave change their steamers at Bombay without landing there, and start for Karachi, should be allowed to reckon subsidiary leave from the date they arrive in Karachi.

(G.R., R.D., 9724 of 7-10-09.)

4. *Leave for Parties to Civil Suits*

937. (1) The question having been raised whether Government officers who may be parties to a civil suit are entitled to casual leave or leave without pay as a right, their presence not being always absolutely necessary, it was ordered that no general rule can be laid down, but that if there is any doubt in any case a reference should be made to Government for orders.

(2) As a matter of course travelling allowances are not to be paid by Government to any witnesses in a private case who may have been summoned to give evidences unless they have been summoned at the instance of Government.

(3) It is to be clearly understood that the leave rules are not to be relaxed because a Government servant happens to be a plaintiff or defendant in any suit.

(4) A police officer summoned as a party or witness in a Court must obtain leave from his superior in the ordinary course, which leave may

be given on such terms as shall seem expedient,or may be refused or may be replaced by suspension according to the nature of the case, and especially where the applicant has purposely or needlessly got himself summoned or involved in the proceedings.

5. *Overstaying Leave*

938. (1) When a policeman overstays his leave or is absent without leave, his pay is in every case to be stopped for the days of absence, unless the Superintendent grants the man's absence to count as absence on leave.

(2) In cases in which a man is deliberately absent or overstays his leave, the Superintendent should, in addition to stopping his pay for the period, punish him in such manner as he considers best.

(3) It is to be clearly understood that the stopping of the man's pay for the period in his absence in such cases is in itself no punishment.

(G. R., F. D., 1719 of 24-4-09.)

(4) The power of Government under Fundamental Rule 73 to extend leave in the case of a Government servant who remains absent after the end of his leave is delegated to the authority which granted the leave, provided that the Government servant on leave will, on his return, be under the authority's administrative control.

(G.R., F.D., 13-73 of 15-11-22.)

(5) If the leave ends on a working day but is overstayed, any authorised holiday occurring before the Government servant rejoins should be counted as part of the time overstayed.

(S.R. 457 under F.R. 73.)

(6) Besides passing orders as regards the pay for the days of overstayal, Superintendents of Police should always specify how the period of overstayal is to be treated with due regard to the provisions of the F. Rs.

(I.G.P., 13241-C of 1-9-11.)

(7) In connection with the question of men overstaying their leave and the principles on which the evil had been put a stop to, see Inspector General's circular 62 of 15th/21st December 1922.

(8) The period of overstayal of leave does not count towards increments and for pension.

(G.R., F.D., 337 of 29-1-25.)

6. *Recall from Leave*

939. Superintendents of Police should avoid recalling officers from leave as far as possible. An Inspector or Sub-Inspector when proceeding on leave should, however, leave his address with the Superintendent of Police.

(I.G.P., 5997-A of 24-5-18, 7592-A of 9-7-18 and G.R., H.D., 8085 of 6-8-25.)

7. *Departure and Return Reports*

940. A police officer going on leave must report his departure to the police officer in charge of the police station to which he is subordinate

or, if at head-quarters, to the officer in charge head-quarters, and shall conform to such rules regarding his kit, accoutrements or horse as are in force in the district. He must also report his return to duty in like manner.

IV.—Casual or Unofficial Leave

941. (1) Heads of departments are again reminded of the importance of preventing any abuse of the privilege as this would infallibly end in its summary abolition.

(2) The power of granting casual leave is delegated to the following officers :—

(*a*) Officers in charge of Divisions of a District may grant it to Sub-Inspectors and subordinates serving in their Divisions, subject to the provisions noted in rules 942 (10) and 943 on pages 564-565 of this chapter. The granting of casual leave to police station officers should be reported immediately to the Superintendent.

(*b*) Officers in charge of police stations may grant it subject to the provisions of sub rule (*a*) above to all head constables and constables serving directly under them.

(*c*) Ordinarily, Inspectors should apply to the Superintendent for casual leave. In emergent circumstances, Sub-Divisional Officers may grant casual leave to Inspectors.

(*d*) Inspectors and Sub-Inspectors should apply in writing to the officer empowered to grant them casual leave. In their applications they should state the number of days' casual leave enjoyed by them during the current calendar year.

(*e*) They must also show in their diaries the date and hour of proceeding on, and returning from, casual leave.

(*f*) Head constables and constables should apply for casual leave to the officer empowered to grant it and a note should be made in their casual leave sheet on return to duty. These sheets should be maintained for one year.

(*g*) The officer granting leave should give the applicant a leave-pass, duly filled, in Form C attached to I.G.P's. Cir. 7 of 28th January 1924.

(*h*) On a grantee returning from casual leave, he must report himself immediately and hand in the pass granted to him.

(*i*) The above procedure dispenses with the necessity of maintaining a casual leave register.

(*j*) If casual leave is refused by the Police-station Officer, the applicant should be informed that he has the right to apply to his Circle Inspector or Sub-Divisional Officer and at Headquarters to the Deputy or District Superintendent of Police.

(*k*) In the event of the applicant wishing to apply to his superior officer, he must apply in writing, using Form A attached to the circular quoted below, through his police-station officer and the latter,

in forwarding the application, should make such remarks as he thinks necessary, stating, at the same time, the number of days' casual leave enjoyed by the applicant during the year.

(*l*) The superior officer will, on receipt of the application, pass such orders as he thinks proper and return the application to the forwarding officer, who will inform the applicant and act as if he had disposed of the application himself.

(I.G.P.; 7 of 28-1-24.)

942. (1) It has been decided by the Government of India that casual leave rules are not applicable to Superior gazetted officers. These officers are nearly always heads of offices, and generally work independently of their superior controlling officers and at a distance from them.

(2) Occasions frequently arise in which an officer finds it necessary to stay away from work and office for a day or two. Casual indisposition may confine him to his house; social customs and observances oblige him to be absent, and it is absurd for him to apply for sick leave or privilege leave to cover these casual absences from work and office, nor would it be generally convenient under the exigencies of each case to apply to his immediate superior for casual leave. All such absences are best regulated by the unwritten code of honour and custom. In trivial cases the officer would say nothing about it; if the work of the office would be affected, the leave would not be taken at all; if the absence is likely to last more than a day or two, the superior officer is informed and the leave is settled without formality.

(3) Although the casual leave rules of the subordinate uncovenanted service do not apply to Superior gazetted officers, this is not to be construed as an entire prohibition of casual leave to these officers. Such absence must, as heretofore, be left to the honour and discretion of each officer and the circumstances of each case.

(4) The Governor-General in Council does not think it expedient to publish any regulations for "casual" or "unofficial" leave. It must be left to the discretion of heads of offices and departments acting under the general control of Government. The Governor-General in Council feels assured that the liberty now recognized will be restrained within such limits as not to relax the responsibilities of the officers taking advantage of it or to impair the efficiency of the administration in any of its branches.

(5) It will be seen that the Supreme Government have been pleased to exempt Superior gazetted officers absent from their posts on casual or unofficial leave from necessarily losing their pay and allowances, although if they are officially reported for being absent without leave the consequence will be as heretofore.

(6) His Excellency in Council, repeating the Government of India's feeling of assurance that this concession will be restrained within proper limits, thinks it proper to add that it is now more than ever the duty of the supervising officers to see that the liberty hitherto tacitly enjoyed is

not extended beyond what has been allowed hitherto, and heads of departments will be held strictly responsible by Government for reporting at once any approach to an abuse.

(7) Officers who may leave their posts on "unofficial" leave retain all their responsibilities, and as Government officially recognize no other kinds of leave to Superior gazetted officers than those laid down in Fundamental Rules, it follows that casual leave can never be admitted as a plea for anything going wrong.

(G.R.J.D., 3473 of 28-5-02.)

(8) District Magistrates are authorized to grant casual or unofficial leave to Superior gazetted police officers including Deputy Superintendents of Police. The Commissioner and the Inspector-General of Police should always be informed of the grant of such leave by a District Magistrate.

(J.D. Letter, 2985 of 5-6-08 and I.G.P., 6869-C of 16-6-08.)

(9) A Superior gazetted police officer granted casual leave by a District Magistrate must, before he leaves the district, inform the Inspector-General of Police and the Range Deputy Inspector-General of the fact and of the dates from which he will be absent from the district and on which he will return, and of his address during such absence.

(G.R.J.D., 3473 of 28-5-02.)

(10) Great discrimination is to be exercised in granting casual unofficial leave. This leave is to be granted to meet unexpected contingencies, and it is not, by adding it, either at the beginning or end, to any other part of leave or public holidays, to be turned into a purpose for which it was not originally intended.

(G.R.F.D., 320 of 22-1-76 and G.R.R.D., 4539 of 9-7-03.)

(11) These orders are not intended to debar the inclusion of holidays in casual leave, provided the directions given in rule 943 below are observed. Casual leave cannot, however, be prefixed or affixed to leave of any description.

(G.R.F.D., 3707 of 19-11-10.)

943. Ordinarily not more than 7 days' casual leave should be enjoyed at one time, to be extended to ten days only in most exceptional circumstances, and the amount enjoyed by an officer in one year should not exceed twenty days. Casual leave is intended to meet special circumstances for which provision cannot be made by exact rules.

(F.D. Cir. 4192 of 26-10-07.)

944. When absence from duty, for reasons of the nature indicated below, exceeds the period which may reasonably be treated as casual leave under the discretion vested in the Head of the office, the officer may be granted leave with allowances of any kind which may be due to him and thereafter leave without allowances:—

If the absence is necessitated by—

(1) detention in plague camps on the way to rejoin, or

(2) orders not to attend office in consequence of the presence of infectious diseases in the family or household of the person concerned.

(G.O.F.D., 575 of 30-9-20.)

945. When medical certificates are required to justify mere casual leave of absence, it is not necessary to insist on the course prescribed in the Standing Orders that medical certificates should ordinarily be accepted only from Government medical officers.

946. A regular record, to be destroyed year by year, of casual leave granted to Inspectors, Sub-Inspectors, Sergeants and members of the clerical staff should be maintained in the offices of Superintendents of Police.

(I.G.P., 6186 of 24-5-17)

CHAPTER XXX

Pensions and Gratuities

PART I.—ORDINARY PENSIONS

I.—Retention in Service after Superannuation Age

947. (1) The power of sanctioning, under Article 459 of the Civil Service Regulations, the retention of an officer in Government service after he has attained 55 years, is delegated to the authority competent to fill the appointment of the officer who is required to retire or is retained in service.

(G.Rs., J.D., 674 of 30-1-07, 5286 of 8-10-08 and I.G.P., 8734-B of 7-8-18.)

(2) Returns of extensions or retirements directed by the Inspector-General or the Deputy Inspector-General of Police under the above authority need not be submitted to Government.

(3) In retiring an officer on his attaining the age of 55 years, the fifty-fifth birthday is to be reckoned as a non-working day. An officer must therefore retire, or revert, or cease to be on leave (as the case may be) with effect from and including his fifty-fifth birthday.

(G.R., F.D., 3474 of 2-8-98.)

(4) Extensions of service should usually in the first instance run to the end of the financial year, and should afterwards run from the commencement of each financial year either to the end of it or to some earlier period.

(5) Recommendations for extensions of service after the age of 55 years will be very closely watched by Government in future and they should not, therefore, be made unless there are cogent reasons for holding that the public interests will be prejudicially affected if the officers concerned are compelled to retire.

(G.R., F.D., 456 of 9-2-16.)

948. (1) Extensions of service after the age of 60 years require the sanction of Government, and the Inspector-General of Police should submit to Government in the Home Department a consolidated return of such extensions on 15th February each year at the latest.

(G.R., F.D., 2711 of 1-7-92.)

(2) When the sanction of Government is required for an extension of service, a sufficient statement of the grounds of the recommendation to enable Government to form its own judgement should be made.

(G.R., R.D., 1146 of 16-2-01.)

949. (1) In the case of officers drawing more than Rs. 50 per mensem, the Accountant-General will forward on or about the 1st September each year, the superannuation lists through the Heads of the Offices or Departments concerned, who should either in the remarks column of

the lists or elsewhere enter any recommendation they may have to make for the retention in, or removal from, the service of the officers mentioned in the list, and submit them for orders to Government or to the authorities empowered under Article 459 of the Civil Service Regulations to grant extensions of service, as the case may be, with the least possible delay.

(G.R., F.D., 1235 of 10-4-95.)

Note.—The submission by the Accountant General of annual lists of ministerial officers, who will attain the age of 55 or 60 during the next official year, is discontinued.

(G.O., F.D., 579 of 2-10-20.)

(2) Superannuation statements of Inspectors, Sub-Inspectors and Sergeants should be submitted to the Inspector-General of Police; those of Head clerks and Accountants to the Deputy Inspector-General of Police and the rest should be disposed of by the Superintendent himself.

(I.G.P., 8734-B of 7-8-18.)

(3) In preparing Superannuation Returns, when the exact dates of birth are not known, the orders prescribed in rule 536 (14) on page 279, Vol. I of this Manual should be followed.

(4) Recommendations for extensions of service to gazetted officers should be submitted to Government not later than 1½ month before the date on which the officer would, in the absence of special orders, retire.

(G.R., F.D., 523 of 7-2-05 and G.R., F.D., 2395 of 18-7-05.)

II.—Rules governing Ordinary Pension Applications

1. *Avoidance of Delay and Anticipatory Pensions*

950. (1) Pension papers are to be submitted with the least possible delay.

(2) In some cases of delay in the submission of applications for pension, the fault is with the applicant, but it is generally due to his ignorance of the fact either that an application is due, or that delay in the submission of it may cause him loss under Articles 906 and 930 of the Civil Service Regulations. Heads of offices are accordingly enjoined, when communicating to any subordinate the order or permission to retire, to give him notice in writing to submit his application immediately, with a warning that pension will ordinarily count from the date of application for the same.

(Govt. Cir., F. D., 1715 of 6-4-99.)

(3) When it is known to a Police Superintendent that an officer of his force will be superannuated on a certain date, the necessary verification of his services must be made in anticipation, in order that his pension papers may be completed and submitted for sanction immediately on his name being struck off.

(4) The same rule should be followed with regard to men whom it is proposed to send for medical examination with a view to their being invalided. Even though the medical officer may not pass them as unfit, there can be no objection to the necessary references to other districts being made beforehand for the verification of their services.

(5) In cases where service has been performed in different districts, unnecessary delay has been caused by the verification of the service by successive instead of simultaneous enquiries. This delay should be avoided by the simultaneous transmission of copies of the service sheet of the applicant for pension to the verifying officers in the various districts.

(G.R., F.D., 1009 of 7-3-02.)

(6) In the case of applications for pension from policemen who have rendered qualifying service in more than one department a certificate as to the admissibility of the amount of pension should be obtained from the Accountant General before the applications are sanctioned. Such applications should therefore be submitted to the Inspector-General of Police for disposal through the Accountant General.

(I.G.P., 413-B of 9-6-13.)

951. To minimise as far as possible delays in the issue of authority for the payment of pensions the following revised procedure has been prescribed :—

(1) It will be permissible in future for officers taking leave preparatory to retirement to submit, at the time of proceeding on leave, their formal applications for pension if they specifically declare that they propose to retire at the end of their leave, and, if the proposed date of retirement is definitely known, Audit Officers will verify the services, wherever necessary, and send their final report to the sanctioning authority who will sanction the pension as soon as may be after the date of retirement of the officer.

(2) When an officer is appointed direct from the Army to an appointment from which he will ultimately retire on a civil pension, his military service should be verified forthwith and the details handed over to the Civil Audit and Accounts Officer.

(3) The immediate verification of such military service should also be made in the case of civil officers now in the service who have had previous military service, whether prior to taking up a civil appointment or during the Great War.

(G.R., F.D., 3478 of 3-9-24.)

(4) An applicant who has previous military service should record on his application for a civil pension a certificate in the manner laid down in Government Resolution, Finance Department, No. 5171 of 4th December 1926. This certificate should be suitably altered if the applicant has already received a gratuity or is in receipt of a pension.

(G.R., F.D., 5171 of 4-12-26.)

952. (1) There is a belief among Treasury Officers generally that pension cannot be granted even in virtue of Article 925 of the Civil Service Regulations, until service has been completely verified, whereas Articles 925 and 907 (*b*) are expressly designed to enable pensions to be granted before verification is complete.

(2) Every officer should be invited, seven months before his retirement, to submit at the beginning of the sixth month his service book

and a statement of the particulars referred to in clauses (*a*) and (*b*) of Article 907 of the Civil Service Regulations. On receipt of the statement, the receiving authority should proceed without delay to collect the information required in Article 908 (*a*). When this information has been collected, he should forward the statement to the Audit Officer (*i.e.*, the Accountant-General) as directed in Article 908 (*b*), and should include in his report a statement of the pension to which the applicant appears to be entitled upon the information collected. If in any case the verification is not completed in time before the officer retires, a statement of his services should be sent by the head of office to the Audit Officer with a report of the circumstances which delay the completion of the verification of any particular portion of the service. On receipt of either of these reports, the Audit Officer after investigation will fix the amount of anticipatory pension and order its payment from the date of the officer's retirement on obtaining the necessary declaration from the retired officer through the head of his office.

(G.R., F.D., 3780 of 21-11-03.)

Notes.—(*i*) Heads of offices should comply strictly with the provisions of Article 907 *et seq* of the Civil Service Regulations before an officer is permitted to retire from the service.

(G.R., F.D., 3129 of 21-8-13.)

(*ii*) Verification of services of all officers of whatever grades about to retire should commence six months before the date of retirement.

(*iii*) In all cases pension papers should be submitted completely and accurately prepared within one month from the date of retirement. Considerable delay occurs at present between the date of retirement and the date of sanction of pension and this delay can be avoided in a large measure if preliminaries are started in good time.

(I.G.P., 69-B of 27-1-23.)

953. (1) With a view to mitigate the hardship resulting from the undue delay in the receipt of pensions by all non-gazetted police officers, the following instructions should be observed :—

(*a*) When preparing the pension papers, the necessary declaration of the applicant together with all information from his service sheet and book, etc., required for the submission of an application for anticipatory pension should be invariably obtained and kept handy for submission, if necessity arises.

(*b*) In cases in which a pension payment order is not received within two months from the date of transmission of the pension papers from the Inspector-General's office to the Accountant-General (about which an intimation is invariably issued to the Superintendent) the necessary declaration together with all the information as at (*a*) above should immediately be submitted *direct* to the Accountant-General (*not through* the Inspector-General's office), quoting the number and date of the reference with which the pension papers of the applicant were submitted by the Superintendent and the number and date of the reference with which they are passed on to the Accountant-General, Bombay, by the Inspector-General.

(2) The above procedure will dispense with the necessity of obtaining from the Accountant-General the service sheet and book of the applicant at the time of submitting the application for anticipatory pension.

(3) In cases in which the pension payment order is received within two months from the date of transmission of the pension papers by the Inspector-General to the Accountant-General, the declaration obtained from the applicant should be cancelled and recorded with the pension papers together with all the information collected for the purpose.

(I.G.P., 50 of 12-10-23.)

Note.—Under article 925 (*c*) of the Civil Service Regulations an officer is entitled to receive, pending the settlement of his pension, a provisional pension so as to admit of its disbursement not later than one month after the officer has ceased to hold his post. To enable the Accountant General to exercise the discretion regarding the issue of the Provisional Pension Payment Order the following information should be submitted to the Accountant General through the Inspector General of Police as early as possible after it is known that the officer must retire on a particular date :—

(*i*) Form of declaration referred to in article 925 (*a*) of the Civil Service Regulations signed by the applicant in favour of the Accountant General.

(*ii*) A statement of the applicant's service prepared from his service book or service sheet.

(*iii*) The applicant's last pay certificate.

(*iv*) Date of birth.

(*v*) Race, sect and caste.

(*vi*) Place of payment.

(*vii*) Height.

(*viii*) Personal marks of identification.

(*ix*) Thumb impression on two separate cards in cases where the pension is not likely to exceed Rs. 50.

(*x*) A copy of the medical certificate in case the applicant retires on invalid pension.

If any or all of the above documents are already sent to the Accountant General, fresh copies need not be submitted.

(A.G. Bo. Letter 3-P. R. Mis. 10-1276 of 23-7-20.)

2. *Verification of Service*

954. The Accountant General has given in his letter No. 4, dated 1st June 1923, the following instructions for the verification of services for pension :—

(1) The service books should be properly maintained as laid down in Article 73, Civil Account Code, Volume I.

(2) The entries in the service books should be made as soon as any change takes place in the officer's career and the entries should be concurrently attested by responsible officers.

(3) As the Establishment Returns submitted under Article 52, Civil Account Code, Volume I, show only names of officers holding permanent appointments, any qualifying service prior to date of confirmation can only be verified from local records. For this purpose extracts of departmental orders duly attested by the responsible officer showing the nature of the original temporary or officiating vacancy in which or in the chain of which the officer was appointed, should invariably be attached to the service books at the time the service books are opened.

(I.G.P., 31 of 23-6-23.)

955. The extent to which leave taken under the Fundamental Rules shall count for pension under the rules in force for the calculation of pensions shall be determined in accordance with the following rules :—

(1) Any period of leave on average pay not exceeding four months, the first four months of any period on leave on average pay in excess of four months, or any longer period to which Government servants may be entitled under the operation of the note under Rule (*b*) 81 of the Fundamental Rules, shall count as privilege leave whether in the calculation of pensions, proportionate pensions or additional pensions.

(2) Any other period of leave during which leave salary is drawn shall count as leave with allowances.

(G.R., F.D., 1002 of 3-1-22.)

956. (1) The Superintendent is competent to condone interruptions in service under Article 422 of the Civil Service Regulations, provided he is competent to fill up the appointment held at the time condonation is applied for.

(2) Whenever a policeman is re-enlisted after discharge or resignation, the Superintendent of Police should record an order stating whether the man's previous service should, or should not, be counted. The number and date of this order, with brief reasons therefor, should be noted in the man's service sheet or book.

(I.G.P., 5293 of 13-6-01.)
(A.G. Bo. Letter P.R. Mis. 10-2081 of 16-9-21.)

957. In accordance with revised Article 356 Civil Service Regulations, printed in the *Bombay Government Gazette*, Part I, dated 16th October 1924, it is necessary to obtain the sanction of Government to count for civil pension the previous military service of certain classes of officers and men whose military service terminates before a pension has been earned in respect of it. These orders take effect from the 22nd February 1921 and are applicable to the officers and men who have joined or will join Civil Departments after that date. Those who joined before that, count their military service subject to the conditions in old Article 356-6, Civil Service Regulations.

(Bo. Govt. Notn. S/20-C. printed in the Bo. Govt. Gazette Part I, dated 16-10-24.)
(I.G.P. Cir. 19 of 18-3-25.)

958. Permission of the authority who fills up the appointment vacated by the retiring officer is necessary before an officer can retire after completing 30 years qualifying service. Superintendents of Police should therefore obtain the previous permission of the Inspector-General of Police before allowing an Inspector, a Sub-Inspector or a Sergeant to retire from service.

(I.G.P., 5790-B of 28-4-16.)

3. *Calculation of Pension*

959. The following allowances granted to officers (gazetted and non-gazetted) shall be regarded as " pay " under Fundamental Rule 9 (21) for the purpose of calculating average emoluments for pension :—

(1) Duty allowance granted to the chief operators serving at certain jails in the Presidency ;

(2) Overseas pay;
(3) Duty and deputation (duty) allowances;
(4) Literacy allowance;
(5) Language allowance;
(6) Shorthand allowance granted to Sub-Inspectors of Police;
(7) Duty allowance (special pay) granted to writer head constables and constables in the presidency.

Note.—All allowances counting towards pension should be entered both in the Service Book or Sheet and in the History of Services.

(G.O., F.D., 283 of 9-4-20; 284 of 12-4-20; 765 of 29-12-20.)
(G.R., H.D., 1623 of 29-4-22)
(G.R., F.D., 1416 of 8-8-22.)
(Govt. Memo. F.D., 2247-B of 13/15-6-23.)
(G.R., H.D., 251 of 18-3-24.)

960. The existing pension rules in the Civil Service Regulations must be interpreted in the light of the definitions in the Civil Service Regulations and not in the light of the definitions in the Fundamental Rules, so far as the treatment of "special pay" as pay for purposes of pension is concerned.

(G.R., F.D. ,2717 of 31-10-23.)

961. In the case of a Government servant who, while holding a substantive post on a permanent establishment, is appointed to officiate in a permanent post which is substantively vacant or which is temporarily vacant in consequence of the absence of the substantive incumbent on extraordinary leave or on transfer to foreign service, and is allowed to draw enhanced pay or salary under the Civil Service Regulations for officiating in the latter post, the difference between the substantive pay and officiating pay or salary counts as emoluments for pension. This decision takes effect from 11th September 1920.

(G.R., F.D., 4601 of 10-3-26.)

4. *Form and Details of Pension Application*

962. (1) All applicants for service pensions shall, at the time of preparation of their applications for pension, make, before the head of the office, on the first page of their application for pension in the space provided therein for the purpose, an impression of the ball of the thumb of the left hand.

Note.—The orders in the above rule do not apply in the case of Indian Princes, European ladies, gazetted officers, persons holding Government titles and pensioners who have been specifically exempted by Government, *vide* clause 2 of Article 332 (1) of the Civil Account Code, Volume II.

(G. R., F.D., 3576 of 14-11-25.)
(A. G. Bo. Letter 14 Pen 194656 of 31-3-26.)

(2) Two sets of impressions of the thumb and all fingers of the left hand shall at the same time be taken on cards (Form General 188) and attached to the application for pension.

(G. Rs., F.D., 3576 of 14-11-25 and 4600 of 17-2-26.)

(3) These impressions will be sent together with the pension papers to the officer reporting on the claim to pension and be forwarded by him to the authority who has to sanction the pension. They will thereafter be forwarded by the sanctioning authority to the officer who audits payments of the pension.

(4) In the case of a claim for extraordinary pension or gratuity the procedure laid down in Article 746-A, C.S. Rs. should be followed. In such cases, unless and until intimation is received from the Audit Officer that the pension or gratuity has been sanctioned by Government, the necessity for the two sets of impressions of the thumb and fingers of the left hand of the claimant does not arise. When they are required the impressions should be taken on cards (Form General 188) and sent to the Audit Officer.

(5) The thumb and finger impressions should be taken strictly in accordance with the instructions laid down below :—

(*a*) To take a " rolled " impression, the thumb or finger is placed upon a tin-slab over which a thin film of printer's ink has been spread by means of the roller, the plane of the nail being at right angles to the plane of the slab, and then the thumb or finger is turned over until the bulb surface which originally faced to the left now faces to the right, the plane of the nail being again at right angles to the slab. By this means the ridge surface of the thumb or fingers between the boundaries of the nail is inked, and by pressing it lightly upon paper in the same way as it was pressed upon the inked slab, a clear rolled impression of the thumb or finger is obtained. Care must be taken not to press the thumb or the finger too heavily on the paper, otherwise a blurred impression results.

(*b*) Prior to inking the fingers of the subject, they should be thoroughly washed (with soap if necessary) and rubbed clean and dry as the slightest moisture on the finger will cause blotches and blur a print. If the ink is dry and thick, it will be found that with a little perseverance, it can be worked up smooth on the tin-slab by the aid of the roller.

(6) Thumb and finger impressions should also be taken in the service books of persons in service in the space provided for. In all cases when an officer is sent for medical examination, the examining Medical Officer or Board should be asked to obtain the thumb impression of the candidate for appointment, leave or pension on the medical certificate. This last impression should afterwards be verified with that in the service-book by the head of the office.

N. B.—The term service-book is intended to include the service sheets of policemen, but only thumb impressions should be taken along with such marks of identification as are obvious and do not necessitate any examination of the body.

(G.R., J.D., 97 of 9-1-04.)

(7) The Superintendent of Stationery, Bombay, has been authorized to supply to the officers indenting for them the requisite materials for taking finger impressions.

(8) The entire set of rules for the identification of Government pensioners by means of thumb impressions has been translated into the different vernaculars of the Presidency, and copies thereof are kept at the Government Central Press for supply to officers according to their requirements.

(9) As pensioners may be put to considerable inconvenience if they cannot be identified by the recorded thumb and finger impressions

accompanying the pension applications, Superintendents of Police should satisfy themselves that clear and correct impressions are taken and take due notice of any carelessness in this respect.

(I.G.P. 6519 of 14-7-99.)

963. (1) In future when completing the pension application forms, the Head of the office should take two spare copies of the applicant's signature. These should be sent to the Accountant-General who will retain one copy in his office and paste the other on the disbursing officer's half of the pension payment order. The Treasury Officer will then be in a position to compare the pensioner's signature, on his first appearance, with a signature known to be genuine.

(2) To ensure correct payment it is desirable that these signatures should be attested by a gazetted officer or the Head of the Office as the genuineness of the copies cannot be considered completely established without such an attestation. In cases where the establishment under a superior gazetted officer is scattered far and wide the signature should be attested by a responsible subordinate officer and countersigned by a superior gazetted officer or the Head of the Office.

(G.Rs., F.D., 3576 of 24-10-24 and 3576 of 14-11-25.)

964. The following are some of the more important points which should be observed, but are frequently neglected, in preparing pension papers. Superintendents of Police should take disciplinary action if their Accountants continue to ignore these instructions.

A.—Form of application for Pension

(1) Police Officers of rank not above that of head constable are allowed to count all service after the age of 18 years towards pension irrespective of their pay at the time of resignation or discharge.

(Govt. Notn. 3680-E. of 21-7-26, printed in the preamble of I.G.P. No. 120 of 18-8-26.)

(2) Leave without pay and any other leave with allowances, other than privilege leave, which is in excess of the limit laid down in Article 408 of the Civil Service Regulations should be omitted from the total superior service and shown as non-qualifying.

(3) The entry regarding character and past conduct of the applicant must be in the hand-writing of the Head of the Office.

B.—Form of History of Service

(1) It should be seen whether the service at the commencement is other than permanent in substantive vacancies, otherwise it will be necessary to ascertain and mention whether the probationary or sub-protem or temporary period of service was in a clear vacancy.

(2) If promotion during the last three years of service is not in a substantive vacancy, the average emoluments at the lower rate of pay should be calculated. If in a substantive vacancy, the fact should be mentioned. Acting promotion in a substantive vacancy counts for average emoluments.

(3) If the period of the last three years' service includes leave without pay, the corresponding amount of the period immediately before the three years should be taken for calculating average emoluments (Article 482-2, Civil Service Regulations).

(4) Service *after* the date of invalidation is to be treated as on light duty for which only pay is to be drawn, but such period should be ignored when calculating average emoluments. Pension, however, should commence from the date of actually quitting the service (Article 456 of the Civil Service Regulations).

(5) If, on the dates of revision of pay, *viz.*, 1st January 1919 and 1st May 1920 for head constables and constables and 1st December 1919 for Inspectors and Sub-Inspectors, an officer was on leave, other than privilege leave, he should not have been given the benefit of increased pay until after his return to duty. The same principle applies to all duty allowances.

(6) If, during combined leave, the above dates fall within the currency of privilege leave, promotion has effect till the expiry of privilege leave but not during furlough.

(7) If the date of increase in pay, whether by increment or promotion, falls within the currency of leave, other than privilege leave or leave on average pay for the first four months taken for the first time after 1st January 1922, promotion takes effect on return from leave. For purposes of average emoluments the increased pay should, therefore, be counted from the date the officer returns to duty and draws the increased pay.

If, however, an increase of pay takes effect during the currency of privilege leave combined with furlough during the last three years of service and was actually drawn by a Government servant as part of his privilege leave allowances under Article 60, Civil Service Regulations, the increased rate of pay drawn during the privilege leave portion of the combined leave should be taken into account for purposes of average emoluments.

Note.—The above orders have effect in the case of pensions sanctioned on and after 22nd September 1925.

(I.G.P. 1648 of 18-11-25.)

(8) If the total period of qualifying service falls short by three months or less of the next complete year, recommendation for condoning the deficiency should, if considered fit, be specifically made to the Inspector-General of Police. In exceptionally deserving cases in which such deficiency exceeds three months, but is less than one year, the Inspector-General should be moved to approach Government stating briefly the grounds on which such recommendation is based.

(I.G.P. 1648 of 29-8-23.)

(9) A medical certificate of incapacity, if granted when on leave other than privilege leave, takes effect after the expiry of the leave.

(Art. 457, C.S.R.)

(10) Literacy allowance should be counted towards pension. Bad climate allowance will not count towards pension.

(I.G.P. 1648 of 27-11-23.)

(11) Period under suspension, unless specifically so ordered by competent authority at the time of reinstatement, does not count for leave or pension. In such cases it is also necessary to order the previous service to count.

C.—Memorandum of Average Emoluments

(1) Calculation must be made to the nearest pie till the amount of the average emoluments is arrived at. When calculating amount of pension due according to the period of complete years of total qualifying service (including period, if any, recommended for condonation) a fraction of pension below 6 pies should be ignored and of and above 6 pies should be counted as the next higher anna (Article 468-A of Civil Service Regulations).

(I.G.P. 1648 of 29-8-23.)

D.—Medical Certificate of Incapacity

The certificate must be quite clear as to whether the incapacity is " permanent " or " temporary " and whether for further service " of any kind " or only " in the department to which an officer belongs." Corrections to this effect in the form of medical certificate must be attested by the medical officer concerned. When the incapacity is for service in the Police Department only, efforts must be made to secure employment of a lighter character in some other department of Government and, in case of failure, the replies in original of the officers addressed for the purpose should be attached to the pension papers.

(I.G.P. 1648 of 29-8-23.)

E.—Last Pay Certificate

Last Pay certificates attached to Pension papers should show the pay, special and personal pay last drawn and any outstandings against the applicant. If the pension is payable in another Province the certificate should be furnished in the recognized printed form.

(I.G.P. 79 of 26-6-26.)

5. *Reduction in Pension*

965. (1) The attention of Superintendents of Police is drawn to Article 911 of the Civil Service Regulations. When giving certificates for pension, they should give reasons when necessary showing why reduction is or is not recommended, and should send the applicant's service sheet.

(2) Whenever reduction is recommended, the amount by which the pension is to be reduced should be stated.

(I.G.P. 8066 of 14-9-96 and 3545 of 3-5-99.)

966. The mere fact that an officer has suffered from syphilis is not sufficient to bring him under the operation of Article 454, Civil Service Regulations, provided there is nothing against his character in other respects. In the event of his retirement being necessitated by such cause,

the record of his service as a whole should be examined. The presumption may be against the officer, but it should not be accepted as other than a presumption, and should be viewed as capable of being completely rebutted by general evidence as to character and conduct.

(G.R., F.D., 3870 of 28-11-84.)

967. No direct or indirect promise of pension or gratuity should be made to officers who are removed or required to retire from the service. The liability of the reduction of pension for unsatisfactory service is a most important feature of the pension rules, and it is wholly opposed to the public interest that any action should be taken which has the effect of neutralising it. In the opinion of Government the expedient of inviting to retire should very rarely be adopted with the object of ridding the service of an officer with a long record of unsatisfactory service. When any such invitation is made, it should be clearly explained to the officer concerned that it will lie with the superior authorities to determine whether having regard to the character of his service he should be granted full pension or whether it should be reduced.

(G.R., F.D., 1902 of 3-7-85 and Govt. Cir. 3297 of 27-8-06.)

6. *Recovery of Over-payment of Leave Allowances*

968. (1) Heads of offices should review the service books of their subordinates while they are still in service with a view to effect immediate recoveries in cases in which leave allowance has been overdrawn in the past.

(G.R., F.D., 1084 of 6-2-22.)

(2) In future excess amounts drawn through such irregularities will be recovered. In cases in which such recovery will involve hardship on low paid officials, the excess amounts will be recovered from the officer who permitted the overdrawal.

(G.R., F.D., 1084 of 29-1-24.)

Note.—As under Article 323 (*c*) of the Audit Code the power in this respect is exercised by the Audit Officer only, it cannot be delegated to any other officer.

(G.R., H.D., 2123 of 2-7-25.)

(3) The Accountant-General in his letter No. P. R. Mis 10/2003, dated 3rd September 1925, has remarked that in dealing with the pension cases of men of the District Police Force some instances were noticed in which leave was irregularly granted by the Superintendent of Police concerned, and the leave salaries were paid in excess long before their retirement. He accordingly invites the attention of the officers concerned to the orders of Government contained in clauses (1) and (2) of this rule.

(4) The most common occasions on which leave allowances are overdrawn are :—

(*a*) When privilege leave not due under the rules is granted, and

(*b*) When an officer while on leave has been granted the benefit of increased pay (either in consequence of revision of pay or the accrual of an increment).

(5) Under the Civil Service Regulations privilege leave could not be given by itself (uncombined with any other leave) in less than six months from the last return to duty or 11 months from the last interruption of duty.

In 1920 the restrictions were removed while in 1922 the Fundamental Rules came into force. Under these rules leave on average pay corresponding to privilege leave under the old rules cannot be given in excess of four months at a time in the absence of a medical certificate or unless war concession leave is at credit.

(6) As regards increased pay during leave.

A.—Before Fundamental Rules

The revision of pay introduced in 1919 and 1920 had no effect if the date of such revision fell during the currency of leave other than privilege leave.

B.—After Fundamental Rules

No increment has effect during any kind of leave, the only exception being in the case of leave up to four months corresponding to privilege leave under old rules taken for the first time after Fundamental Rules, if the option referred to in paragraph 4 of the Government of India letter No. 1079-C.S.R., dated 26th October 1921 (promulgating the Fundamental Rules), is exercised.

(7) These are the common pitfalls and should be particularly guarded against.

(8) Superintendents should have the service books reviewed in accordance with Government Resolution, Finance Department, No. 1084, dated 6th February 1922, in the order in which the dates of superannuation fall due, special attention being paid to the above points.

(I.G.P. 100 of 4-11-25.)

7. *Applications from Officers in Foreign Service*

969. The following procedure has been prescribed for the submission of applications for pension by Government officers whose services have been lent to Indian States and who retire without reverting to Government service :—

(1) A non-gazetted officer should submit the statement required by Article 907 (*a*) of the Civil Service Regulations to the Political Agent of the State in which he was serving at the time of his retirement, through the authorities of that State. The Political Agent should then, after verifying the service in the manner laid down in Article 908 of the Civil Service Regulations, draw up the application in Form 25, as required by Articles 910 and 911 of the Civil Service Regulations, and after signing, submit it, through the Accountant General, to the officer competent to order the transfer of the non-gazetted officer to foreign service. To enable him to report whether the applicant has rendered approved service and should be granted the full amount of pension claimed, the Political Agent should, if necessary,

consult the State authorities with reference to the portion of service performed in the Indian State and the Head of the Office in which the officer was serving immediately before his transfer to the Indian State with reference to the portion of service under Government.

(G. O., F.D., 4061 of 10-11-15.)

(2) Similarly, a gazetted officer should submit his application for pension, under Article 913 (*a*) and (*b*) of the Civil Service Regulations, to the Political Agent, who should follow the same procedure as in the case of a non-gazetted officer's application.

(G.R., J.D., 102 of 7-1-01.)

III.—Pension Payment Orders

970. The Accountant General Bombay will inform Superintendents of Police direct of the issue of pension payment orders. In cases of delay Superintendents should communicate with him direct. In this connection *see* rule 953 on pages 570-571 of this chapter.

(I.G.P., 17 of 6-4-23.)

971. When a discrepancy in a pensioner's name is discovered after a pension has been sanctioned, the discrepancy may be rectified under the orders of the authority which sanctioned the pension.

(G.R., F.D., 1277 of 21-3-06.)

IV.—Invalid Pensions and Premature Retirement

972. (1) No medical certificate is necessary in the case of police officers who apply for invalid pension irrespective of their position in the force and amount of pay, who have attained the age of 55 years, if they are considered by the Head of the Department to be physically unfit for further service.

(2) An applicant for invalid pension below 55 years of age who is required to support his application by a medical certificate of incapacity for further work, must not as a rule be discharged before he submits such certificate.

(J.D., Cir. 6127 of 7-9-00.)

(3) In cases where a Civil Surgeon certifies that a Government servant is still fit for further service, the Surgeon-General may in his discretion, on receipt of an application from the Head of the Department, order a further examination of the person concerned by a Medical Board.

(G.R., G.D., 1603 of 26-3-04.)

(4) It would be better in ordinary cases not to allow a head constable or Sub-Inspector to appear for a medical certificate until a competent officer has been provided to take over his charge immediately on his obtaining the certificate.

(G.R., J.D., 5471 of 6-10-90.)

973. Superintendents of Police are warned that no police officers above the grade of head constables should be called upon to retire on a retiring pension unless they have first obtained from the Accountant General a certificate that the requisite period of qualifying service has been completed.

(J.D., Letter 9009 of 28-9-20.)

Note.—For principles governing the grant of pension to person incapacitated through irregular or intemperate habits, see rule 966 above and article 454, Civil Service Regulations.

V.—Commutation of Pension

974. Rules known as the Civil Pensions (commutation) Rules applicable to All-India and other superior services are given in Government Resolutions, Finance Department, 4569 of 18th February 1926 and 10th May 1926.

Note.—In view of the fact that only a limited sum is provided every year in the budget on account of the commuted value of pensions, it is desirable that applications for commutation of pensions should be carefully scrutinized before they are submitted to Government. The Head of the Department in which an applicant last served is in the best position to obtain the necessary information. All Heads of Offices should therefore see that such applications are submitted to Government through the Head of the Department in which the applicant was serving immediately prior to his retirement.

(G.O., F.D., 2003 of 27-5-18.)

975. (1) In cases not covered by the previous rule Government may sanction commutation of a portion of a pension for a lump payment subject to the following conditions:—

(*a*) Commutation of one-half of the pension or any lesser amount may be permitted provided the residue of pension after commutation is not thereby reduced to less than Rs. 100 per month.

(*b*) Commutation of one-third of the pension or any lesser amount may be permitted provided the residue of pension after commutation is not thereby reduced to less than Rs. 20 per month.

(2) The heads of offices in which pensioners who are allowed to commute part of their pension last served should observe the following procedure upon receipt of an order sanctioning commutation. Formal reference will not be made to these orders in the resolution sanctioning commutation:—

(*a*) The head of the office should cause the pensioner to execute an agreement in the form prescribed in the Government Resolution noted below.

(*b*) Unless a different period is specified in the orders the following periods should be fixed for the utilization of the commutation amounts:

Objects	Periods
For building a house ..	.. Eighteen months.
For purchase of a house or land ..	.. One Year.
For the improvement of agricultural land ..	
For repairs to a house ..	.. Six months.
For payment of debts ..	.. Three months.

In cases in which commutation is allowed for the performance of a marriage ceremony or the education of children, the applicant may be required when the Head of Department considers this desirable, to invest the amount in the Post Office Savings Bank or in Cash Certificate and to draw upon the money as necessity arises.

(*c*) One-tenth of the commutation amount should be fixed as the penalty in case of default unless a different amount is specified in the orders.

(*d*) The head of the office concerned should see that the undertaking is carried out within the period prescribed.

(*e*) In cases where the pensioner is not residing in the district in which the head of the department concerned has his headquarters the Collector of the district in which the pensioner is drawing his pension should be considered to be the head of the office for the purposes of executing the agreement in connection with pension commutation and for seeing that the undertaking is carried out.

(*f*) In order that the grant of commutation and the medical examination may be as nearly as possible contemporaneous, the heads of offices should see that medical certificates are not obtained until they are called for by Government in each case.

(G. Rs., F.D., 4569 of 15-10-26, 12-2-27 and 9-4-27.)

Note.—In submitting an application for commutation of a part of his pension from a retired subordinate police officer, the Superintendent of Police should state the number of the pension payment order held by the applicant and the name of the treasury or sub-treasury (specifying the district) from which pension is being paid to him, together with information as to how much money, if any, has been received by the applicant from the General Provident Fund and its disposal.

(I. G. P., 30 of 22-6-23, 43 of 13-8-23 and G.R., F.D., 389 of 21-6-26.)

VI—Compassionate Allowances

976. Applications for compassionate allowances from Government servants who have been removed from the service for misconduct or inefficiency should be considered to be of the nature of appeals. The applications must therefore be submitted to Government when Government is the appellate authority. In other cases the appellate authority (not the dismissing authority) should exercise his discretion either in rejecting an application or forwarding it to Government for consideration.

(G.R., G.D., 4997 of 5-8-08.)

977. (1) The attention of Superintendents of Police is called to the fact that there now exists a Compassionate Fund and that compassionate gratuities are granted to the families of deserving Government servants left in indigent circumstances through the premature death of the person upon whom they depended for support. It is formed by an annual grant of Rs. 6,000 which is cumulative, the unexpended balance each year, being carried forward. The maximum limit of expenditure in any single year is Rs. 8,000. Any deserving cases should be reported as they occur to the Inspector General of Police who, in his discretion, will represent them to Government.

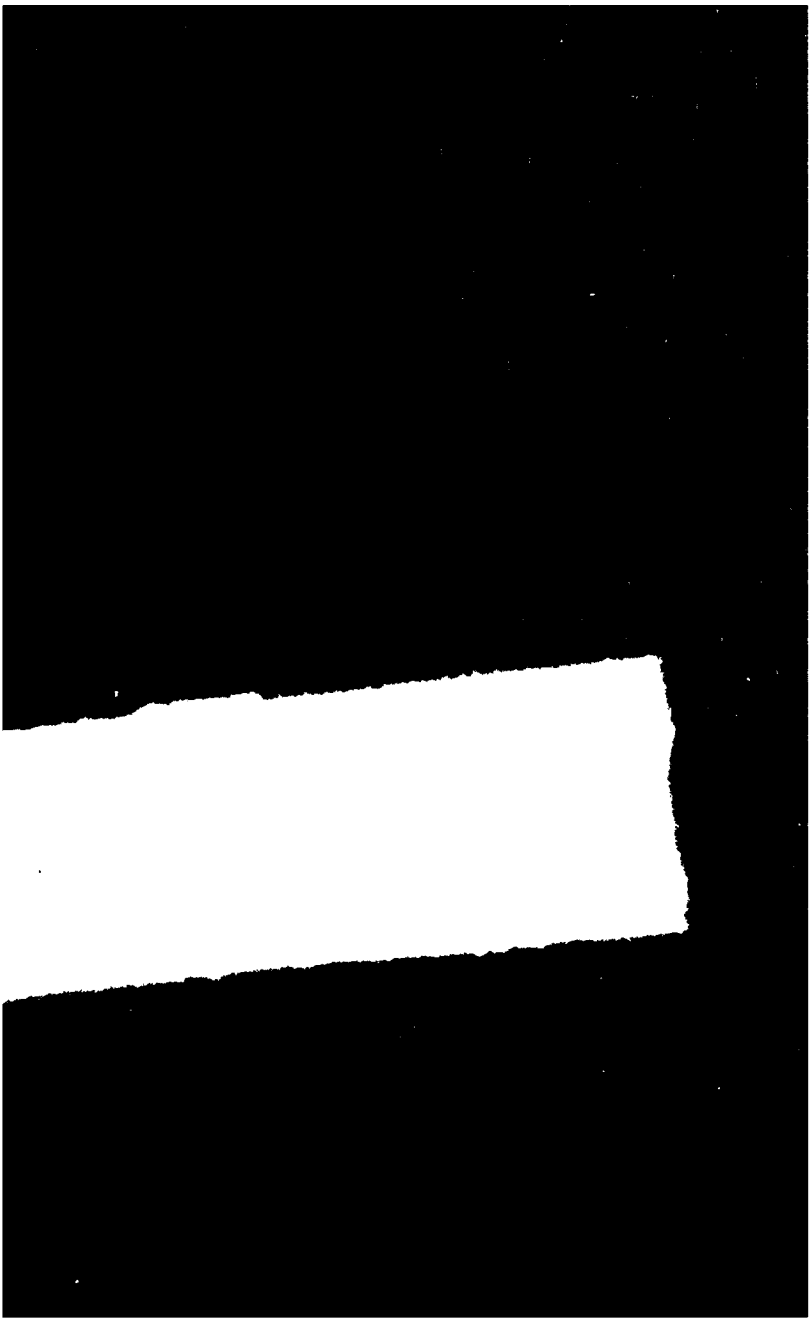
(G. Rs., F.D., 633 of 15-12-21 and 21-2-22; I. G. P. 66 of 18-1-25.)

(2) In all cases of applications for assistance from the Compassionate Fund the full name and address of the applicant or other person for whom the gratuity is intended, should be furnished and the treasury at which payment is desired, in the event of assistance being granted, should be specified.

(G.R., F.D., 633 of 14-8-23.)

(3) The conditions which regulate a grant from the Fund are :—

(*a*) Grants from the Fund are restricted to cases of an exceptional character.



ITEM No. 41. *Insert* the following *after* the word "intended," occurring in line 3 of Rule 977 (2) on page 582:—

"Marks of identification, height, race, sect, residence (showing village and taluka or mahal) and date of birth."

(G.R., F.D., 633 of 6-1-1931.)

(*b*) The deceased officer must have been a meritorious public servant. Unusually meritorious service gives special claim for consideration.

(*c*) Death due to special devotion to duty establishes a strong claim for consideration.

(*d*) In more ordinary cases preference should be given to the dependants of officers who have completed many years' service and have just failed to draw their pension.

(*e*) Other things being equal, preference should be given to those who have been on low rates of pay.

(*f*) As a general rule a grant should not be given if the salary of the deceased officer exceeded Rs. 750 a month.

(*g*) Assistance should seldom be given to families of Gazetted Officers except so far as it may be necessary to assist them to obtain a passage home.

(*h*) No application for gratuity from dependants of Government servants who drew monthly pay of Rs. 60 and above and did not subscribe to the Provident Fund will be entertained.

(4) The rules for sanctioning grants are :—

(*a*) No pension is granted from the Fund, but in some cases yearly grants are made for a limited period to defray the expenses of the education of children.

(*b*) The maximum gratuity payable in any individual case is Rs. 5,000. The precise amount in all cases is fixed according to the number in the family and the necessities of the case, the equivalent of a year's pay of the deceased being considered a suitable maximum in cases in which the circumstances are such as to require liberal treatment, but in most ordinary cases six months' pay is regarded as sufficient.

(5) The fund will be administered by a Committee consisting of His Excellency the Governor, the Honourable Member in charge, Finance Department, and one of the Honourable Ministers appointed by His Excellency the Governor. On receipt of an application in Finance Department, the facts will be summarised and put up without comment. The Committee's decision will be communicated by the Finance Department, direct to the authority submitting the application, the Department concerned and the Accountant-General, Bombay. If payment is to be made to a person resident in England, the Finance Department will also address the India Office for the payment to be made.

(G. Rs., F. D., 633 of 15-12-21 and 21-2-22 and I. G. P., 66 of 18-7-25.)

VII—Miscellaneous

978. Copies of Government Resolutions sanctioning the grant of pensions or gratuities or the commutation of pensions in the case of non-gazetted officers may be furnished to the individuals concerned so long as the Resolutions contain nothing which it would obviously be improper to communicate to them.

(G.R., F.D., 3956 of 19-10-06 and 3455 of 27-8-14.)

979. The Inspector-General of Police has been granted the power to sanction, under Article 945 of the Civil Service Regulations, exemption from personally appearing when drawing pensions in the case of such pensioners as have served in the Police Department immediately before retirement from the service.

(G.R., F.D., 4653 of 19-11-08.)

PART II.—EXTRAORDINARY PENSIONS

I.—Death from Plague and Cholera

980. Policemen who die of plague contracted in the execution of their duties in plague-stricken localities, are considered as having been killed in the execution of duty attended with extraordinary bodily risk, within the meaning of Articles 734 and 735 of the Civil Service Regulations, provided that the duties (whether ordinary or connected with the plague) of the deceased person in each case were such as to force him into a position entailing imminent risk of infection.

(G.R., J.D., 2986 of 30-4-00.)

981. (1) As, however, it has been clearly shown that inoculation is an effective protection against plague, Government will not use their discretionary power of granting pensions to the families of policemen dying of plague in future who cannot be shown to have been inoculated for plague within twelve months of the date of their death. A certificate of inoculation bearing date of less than one year antecedent to the date of death must accompany all applications for such pensions.

(2) Superintendents of Police are instructed to see that these orders are clearly understood by the men subordinate to them, to assist all those who may have been inoculated, in securing written evidence thereof, and to facilitate in every way the inoculation of those who have not so far been inoculated but now desire to take advantage of the protection placed within their reach.

(G.Rs., J.D., 2986 of 30-4-00 and 1360 of 9-3-06.)

982. (1) In the case of policemen who die of plague contracted in the execution of their duties, information on the following points should invariably be furnished :—

(*a*) Whether the deceased policeman was entrusted with executive plague duty, or duties directly connected with plague, or whether, though not performing any special plague duties, he was exposed, in the execution of his ordinary duties, to imminent risk of infection.

(*b*) Whether the deceased was inoculated within the period of 12 months prior to the date of death, if so, the certificate of inoculation should be attached and if not, the reasons for the deceased's omission to get inoculated should be explained.

(*c*) The date from which the town or village in which the death occurred was declared by the District Magistrate to have been *infected* and the date from which it was subsequently declared *free* from infection.

(*d*) The pages of the *Bombay Government Gazettes* on which the District Magistrate's Notifications mentioned in clause (*c*) above were published should be quoted.

(*e*) Statistics regarding the daily number of attacks and deaths on account of plague during the month in which the death occurred and when plague was at its height in the village or town in which the deceased contracted the infection should be furnished.

(*f*) The population of the place of infection.

(*g*) Information as to whether the locality in which the deceased caught the infection was wholly or at least to a considerable extent, vacated by the inhabitants in consequence of plague at the time about which the deceased was attacked.

(*h*) The duration of duty of the deceased at the place immediately prior to the date of infection.

(*i*) A medical certificate showing that the deceased died of plague and of no other disease. In the event of such a certificate being unprocurable, some other reliable evidence should be furnished to this effect.

(2) In the case of policemen who die of cholera, contracted in the execution of their duties, information *mutatis mutandis* on the points enumerated in sub-clauses (*e*), (*f*), (*g*), (*h*) and (*i*) of clause (1) above should be furnished.

(3) In all cases, the service sheet or book of the deceased policeman should be attached and all applications should be submitted as early as possible and not later than three months after the date of death except for special reasons which should be fully explained.

(I.G.P., 2074-B of 19-2-19.)

II.—Officers Killed or Wounded while on Dangerous Duties

983. (1) The Government of India have directed that prompt and adequate recognition by the grant of pecuniary compensation, *i.e.*, pension or gratuity, should be accorded in all cases in which police officers are killed or wounded in the discharge of dangerous duties, such as the suppression of civil disorder, or in dealing with revolutionary or anarchial crime. The power to sanction pensions or gratuities has been delegated to Provincial Governments.

Note.—For details of the present "Wound and other extraordinary Pensions Rules" see revised Chapter XXXVIII, Civil Service Regulations, issued as an accompaniment to Government Resolution, Finance Department No. 1316 of 15th June 1922, read with Government Resolution, Finance Department, No. 1316, dated 12th March 1924.

(2) Police officers are often engaged in operations of exceptional risk such as the dispersal of unlawful assemblies, suppression of riots or the arrest of dangerous criminals. The Government of India have no hesitation in declaring that injury or death met in the performance of duties of this kind render the officer concerned, or his family, eligible for the benefits of the concessions provided by Section III of Chapter XXXVIII, Civil Service Regulations.

(G.R., H.D., 10576 of 26-10-21, 1102 of 11-10-22 and G.R., F.D., 1967 of 10-8-23; 2907 of 16-1-24.)

III.—Applications for Extraordinary Pensions

984. The following instructions should be carefully observed when forwarding applications for the grant of extraordinary pensions, etc., for the support of families of deceased policemen :—

(1) An extraordinary pension for the support of the family of a deceased policeman is admissible only when death is met in the performance of a duty which is attended with extraordinary bodily risk. (Article 746 C.S.Rs).

(2) When a claim for an extraordinary pension arises, the Superintendent should hold a formal inquest taking evidence as to —

(*i*) the circumstances under which death occurred ;

(*ii*) the relationship to the deceased of the claimant to the pension and his, or her, pecuniary circumstances ;

(*iii*) how the duty which the deceased was forced to perform was attended with extraordinary bodily risk. (Article 746, C.S.Rs.)

(3) The Superintendent should then submit the inquest report referred to in clause (2) above and attach to it an application in form No. 22 referred to in Article 746 (*b*), C.S.Rs., in filling up this form, the provisions of Articles 742, 746 E and 747, C.S.Rs., should be borne in mind.

(I.G.P. 2074-B of 19-2-19.)

985. All applications for pension under the foregoing rules must be treated as urgent in all offices through which they have to pass.

(G.R., J.D., 2410 of 2-5-03.)

Note.—It has come to the notice of Government that considerable delay generally occurs in the disposal of cases relating to the grant of extraordinary pensions or gratuities to Police officers wounded in the course of duty or to the relatives of the officers killed. Government are anxious that every effort should be made to obviate similar delays in future on the ground that nothing tries the loyalty of Government officers more seriously than any apparent lack of sympathy or interest on the part of Government in cases of officers who have been wounded or killed while doing their duty. The following instructions are therefore issued with a view to minimise delay in the submission of such cases :—

If the injured person, or the dependants of the deceased reside in the same district, in which the officer was serving, the Superintendent should at once take the case in hand, complete the necessary preliminaries within a month, or six weeks at the latest, and submit an application in the proper form for extraordinary pension or gratuity, as the case may be, duly completed, to the I.G.'s office for submission to Government for sanction. In case the persons concerned reside elsewhere, the time allowed may be from 2 to 3 months according to circumstances. Cases of extraordinary pensions or gratuities must be marked and dealt with as "immediate" in all offices.

(I.G.P., 58 of 29-11-24.)

IV.—Transfer of Extraordinary Pension

986. On the cessation of an extraordinary pension, through death, marriage or other cause, the Local Government under Article 733, Civil

Service Regulations, have discretionary power to regrant it, in whole or in part, to members of the family lower down in the scale prescribed in clause (*b*) of Article 742 (*ii*), Civil Service Regulations, who may have been dependent on it for support, and for such period as they may consider desirable, not exceeding that admissible under (*c*) or (*d*) of Article 742 (*ii*), Civil Service Regulations, for an original grant.

Art. 742 (*f*) of the C.S.R.)

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

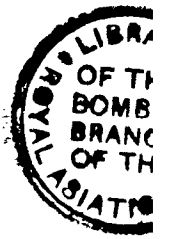
Correction Slips to the Bombay District Police Manual, 1927, Volume II.

ITEM No. 181. Page 498, rule 806—

Substitute the following *for* this rule deleting the word "Probationary" from the heading thereof :—

A daily allowance of Re. 1 will be granted to the Instructors at Central Police Training School, Nasik, holding gazetted appointments and As. 8 to Instructors holding non-gazetted appointments, when they are actually away from the School on practical work.

(G.R., H.D., 9060/3 of 6-5-37.)



ITEM No. 182. Page 501, rule 817—

Substitute the following *for* clause (*c*) of this Rule substituted by Item No. 171, page 598-A retaining the existing Note below that clause intact :—

(*c*) A Railway Sub-Inspector of Police, who is in receipt of permanent travelling allowance, is entitled for a journey on tour—

I. *Within his jurisdiction*—

either to a free pass under the free pass rules of the railway or to the fares for himself and the servants and baggage accompanying him, which a free pass would cover ;

II. *Outside his jurisdiction*—

(*i*) to exchange his permanent travelling allowance for mileage for a journey by sea or river steamer ; and

(*ii*) to exchange, for that portion of the journey which lies beyond his jurisdiction, his permanent travelling allowance for (*a*) mileage allowance for journeys by rail and (*b*) daily allowance at ordinary rates for days of halt when admissible ; provided that when the journey is performed on an emergency duty pass or a railway warrant the mileage allowance admissible in exchange of permanent travelling allowance shall be only half the railway fare to which his grade entitles him. For clear halts outside the Bombay Presidency from midnight to midnight, daily allowance at the rate prescribed in rule 422 may be drawn in exchange for permanent travelling allowance.

(B. C. S. R. 463.)

[*Price*—Pies 6 *or* 1*d*.]

MO-II Bk K 35

ITEM No. 183. *Substitute* the words "Chief Secretary to Government, Political and Reforms Department" *for* the words "Private Secretary" occurring in sub-rule (*1*) of Rule 910, on page 547.

(G.R., H.D., 7874/3-IV of 21-12-36.)

ITEM No. 184. *Insert* the following as Rule 965-B on page 577 :—

No recoveries for which there is no statutory basis can be made from pensions.

(G.R., F.D., 1796/33 of 15-4-37.)

ITEM No. 185. *Insert* the following note below rule 977 (2) on page 582 :—

Note.—In forwarding an application for assistance from the Compassionate Fund, the Head of the Department should submit an independent report on the financial condition of the applicant from the Collector, District Magistrate or Political Officer of the place where the applicant resides.

(G.R., F.D., 633 of 30-11-36.)

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Correction slips to the Bombay District Police Manual, 1927, Volume II.

ITEM No. 186. *For* the words "with any bank" occurring in line 5 of the Note to rule 651 on page 429, *substitute* "with the Post Office Savings Bank", and *delete* the sentence "provided that the Government servant opening it remains personally responsible for the moneys as though they were in his personal custody".

Substitute "III" *for* "V" in the authority below that note.

ITEM No. 187. *Insert* the following as sub-rule (3) to rule 677 on page 440:—

(3) Information regarding any occurrence endangering human life, Government servants or Government property should be despatched forthwith to the Superintendent of Police and, if possible, to the nearest police station, even in circumstances where the informant is unable to tender payment for the message. Where transmission by telephone is likely to be the quicker method, the local officials should be authorised to utilise, if necessary, the control telephones for this purpose. Debits for charges on this account, when raised against the Police Department, should be accepted, and the expenditure should be met from the grants for "Contingencies" of the Superintendents of Police concerned under the head "29, Police".

ITEM No. 188. *Substitute* the following *for* rule 743, on page 472:—

743. Medicine chests will in future be supplied only on payment out of contingent grants.

Regarding authority for their supply, *see* rule 377 on page 201 of Volume I.

ITEM No. 189. Page 496, rule 799—

Insert the following as sub-rule (4) below this rule:—

(4) For journeys on tour between Sholapur and Pandharpur, the road route should be considered as the shortest route provided the journey is actually performed in a motor car.

(B. C. S. R. 396, note 17.)

[*Price*—Pies 6 *or* 1*d*.]

K Bk K 70

ITEM No 190. Page 503, rule 819 (3)—

Substitute the following *for* clause (*g*) of this rule :—

(*g*) Probationary Sub-Inspector during the period of his practical training—

(*i*) During the first two periods of training—a radius of 5 miles from his headquarters, subject to the condition that the amount of travelling allowance drawn in a month does not exceed the conveyance allowance which would be admissible to him if he were attached to a Police Station.

(*ii*) During the third period of training—as in (*d*) above.

[B. C. S. R., app. XXVIII, entry 6 (*i*), note 3.]

ITEM No. 191. Page 510, rule 825 (3)—

For the words "follows the officer within six months of the date of transfer or precedes him by a period not exceeding one month" occurring in this rule, *substitute* the words "precedes the officer to the new station within one month before the date of his handing over charge of his old post or follows him within six months after the date of his taking over charge of his new post," and *delete* the authority quoted under the rule.

[B. C. S. R. 490 (B) (*iii*)]

ITEM No. 192. On page 512—

I. *Insert* the following new rule :—

830-A. When Government servants are transferred to foreign service, the authorities competent to sanction such transfers should invariably prescribe, in consultation and agreement with foreign employers, specific terms in regard to travelling allowance to be allowed to Government servants for journeys on transfer to foreign service and on reversion therefrom. It should also be made clear in the orders sanctioning the transfer whether the travelling allowance for such journeys, which is to be paid by the foreign employer, should be regulated by the rules in the Bombay Civil Services Rules or by the rules of the foreign employers.

(G.R., F.D., 1858/33 of 18-8-37.)

II. *Insert* the following in its proper place on page 112 of Volume IV (Index) :—

Travelling allowance for journeys on transfer to or reversion from foreign service, II. 830-A.

ITEM No. 193. Page 513, rule 835—

Substitute the following *for* this rule :—

835. Bombay Civil Services Rule 511 without the proviso, is applicable to Police officers appearing for shorthand examinations whether held at the office of the Deputy Inspector General of Police, C.I.D., or at their district headquarters; but travelling allowance may be granted only when the officers pass the examinations.

(G.R., H.D., 8829/3 of 9-7-37.)

ITEM No. 194. Page 534, rule 890—

Substitute the following *for* this rule, retaining the note inserted by item No. 115 :—

890. (1) Literacy allowance is admissible to Head Constables III and IV Grades, and Constables for every standard passed above the V Vernacular and III English and will be granted at the rates mentioned below :—

For Vernacular Standards.

	Rs.	a.	p.	
VI Standard	1	0	0	per mensem.
VII Standard or Vernacular Final ...	1	8	0	do.

For English Standards.

	Rs.	a.	p.	
IV Standard	0	8	0	per mensem.
V Standard	1	0	0	do.
VI Standard	1	8		do.
VII (Matriculation) Standard ...	2	0	0	do.

The Vernacular allowance will be admissible for one Vernacular only, viz. the official language or one of the official languages of the district. Allowances for Vernacular and English Standards will be cumulative, and will be sanctioned without departmental tests on the authority of the Vernacular Final Examination Certificate or the Matriculation Certificate or Leaving Certificates granted by *recognised* Schools only, which must be produced in every case. These rates will apply only to new recruits who enter service after the date of the G. R. quoted below.

(G.R., H.D., 4544/3 of 8-11-37.)

(2) For those who entered service before the date of the G.R. quoted above, literacy allowance is admissible at the rate of annas eight per mensem for every standard above the fourth Vernacular and the second English.

(G.R., J.D., 9640 of 14-10-20.)

ITEM No. 195. *Insert* the following at the end of the sub-paragraph to rule 957-A on page 592A (Correction slip, item No. 76) :—

"that is to say, reservists joining the Police on or after 21st October 1929, are eligible for the above concession, irrespective of the fact whether the reserve service was rendered before or after that date."

Insert the following additional authority after that inserted by item No. 180 on page 598B :—

"also G.M., H.D., 8117/3-E of 19-5-1937."

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS

(HTP)

Digitized with financial assistance from

HT Parekh FOUNDATION

An Initiative by HDFC

WITH YOU, RIGHT THROUGH

on 27 November, 2018